

**C. P. E. Associates, Inc.
Rhode Island Tax Update
October 6, 2016**

Update on Rhode Island Taxes and Current Developments

Speakers:

**Neena Savage, Esq.
Acting Tax Administrator**

Opening Remarks

**Patrick M. Gengarella
Chief Revenue Agent**

Managed Audits – Self Audits

**Jacques L. Moreau
Chief of Compliance and Collection**

**Compliance and Collections
Update**

**Leo R. Lebeuf
Chief Revenue Agent**

**Personal Income Tax
Update**

**Daniel T. Clemence
Chief of Tax Processing**

Electronic Filing Requirements

**Theriza Iafrate
Chief Revenue Agent**

Excise Tax Update

**Leo R. Lebeuf
Chief Revenue Agent**

Corporate Tax Update

WEB-SITE: WWW.TAX.RI.GOV

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**New Computer System (STAARS)
Changeover starts November 7th
Limited Service**

Division of Taxation - Overview



Rhode Island Department of Revenue Division of Taxation

ADV 2016-17
TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS
OCTOBER 3, 2016

Computer system changeover starts on November 7 *Office will stay open, services will be limited, during conversion period*

PROVIDENCE, R.I. – The third phase of the Rhode Island Division of Taxation’s changeover to a new agency-wide computer system will start on November 7, 2016, and continue through November 14, 2016.

During the computer conversion period, the Division will remain open to the public, but a number of services will not be available. Taxpayers and tax professionals should therefore plan ahead. All services will resume in full on November 15, 2016.

The following at-a-glance calendar shows when this phase of the conversion begins, when it ends, and the intervening period – including two regularly scheduled holidays.

Nov. 7	Nov. 8	Nov. 9	Nov. 10	Nov. 11
Monday Open: Limited service 8:30 a.m. to 3:30 p.m.	Tuesday Holiday: Closed (Election Day)	Wednesday Open: Limited service 8:30 a.m. to 3:30 p.m.	Thursday Open: Limited service 8:30 a.m. to 3:30 p.m.	Friday Holiday: Closed (Veterans Day)

Nov. 14	Nov. 15
Monday Open: Limited service 8:30 a.m. to 3:30 p.m.	Tuesday Open: Full service resumes 8:30 a.m. to 3:30 p.m.

Some services temporarily unavailable

The Division of Taxation, at One Capitol Hill in Providence, will remain open during normal business hours while the computer system conversion occurs, and many services will continue to be available. For example, the agency’s website and email system will remain fully functional, payments will be received, and electronically filed tax returns will be received and acknowledged.

However, a number of services will not be available during the conversion, mainly because the old computer systems and the new system will be tied up with the changeover. For example, during the changeover period, the Division will be unable to issue letters of good standing, unable to release license and registration blocks, and unable to check on a taxpayer’s account balance.

Taxpayers and tax practitioners should plan ahead. For example, if someone is blocked from renewing a driver's license, professional license, or motor vehicle registration because that person owes back taxes, that person should pay the tax debt before November 7. The Tax Division is in the process of mailing a letter to each person who is subject to a license or registration block, urging them to resolve their tax matter prior to November 7. (To make arrangements to pay tax debt before November 7, call the Division of Taxation at (401) 574-8941 from 8:30 a.m. to 3:30 p.m. business days.

Impact on services

The following table shows some of the services that will continue to be available, and some that will not be available, during the changeover period.

Division of Taxation services for computer conversion period Nov. 7 through Nov. 14	
<i>Services available:</i>	<i>Services <u>not</u> available:</i>
Office remains open, sections remain open	Issuing letters of good standing
Phones, emails answered (for general information only, not account-specific)	Releasing license blocks
Letters and other deliveries received by Division	Releasing registration blocks
Payments received by Division (credit card, debit card, ACH debit, ACH credit, checks)	Releasing Collections liens and levies
Employer Tax section (includes state unemployment insurance, TDI)	Checking on taxpayer account status, history
E-filed tax returns received, acknowledged	Answering taxpayer-specific inquiries
Paper-filed tax returns received	Issuing liquor license certificate of good standing
Requests for forms, instructions accepted	
General questions answered	
Website, including online services, open	
Audits and examinations continue	
Division accepting new business registrations (but not issuing permits or licenses)	
Hearings held, legal papers received	

- Conversion period starts November 7, 2016. Office will be open, but services limited, on November 7, 9, 10, and 14, 2016
- Requests to release estate tax liens will continue to be processed as usual.
- Acknowledgements of discharges of liens related to sale of Rhode Island real estate by nonresidents will continue as usual.
- Cashier window will be open and can accept payment by check or cash. Payments should be accompanied by appropriate payment coupon.
- During conversion period, there will be general processing delays in areas including billing and refunds due to need to change over computer systems.
- Office will be closed entirely for regularly scheduled holidays on November 8 (Election Day) and November 11 (Veterans Day).
- All services resume in full on November 15, 2016.
- The list above is not all-inclusive. For more information, call (401) 574-8829. Division is open to public from 8:30 a.m. to 3:30 p.m. business days.

The Division is moving to a new, agency-wide computer system that will eventually save everyone time and give taxpayers and tax practitioners more tools and improved online access. To get to that point, the Division must change over the old system to the new system. But to keep disruption to a minimum, the Division is doing the changeover gradually, in stages over time.

The changeover process that starts on November 7 will last four business days. It involves converting the corporate income tax, sales and use tax, and certain other tax types to the new, agency-wide computer system.

When the process is completed, Division staff will be able to access corporate income tax, sales and use tax, and certain other records via the new computer system. The entire Division of Taxation will resume full, normal services for the public starting Tuesday, November 15, 2016.

FOR MORE INFORMATION

If you have questions about the system conversion, call the Division's main phone line at (401) 574-8829. The Division is normally open to the public from 8:30 a.m. to 3:30 p.m. business days. For forms, instructions, and other information, see the Division website: www.tax.ri.gov. To reach specific sections with the agency, by phone or email, use the following address: www.tax.ri.gov/contact/

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SELF (MANAGED) AUDIT PROGRAM

What is a Self (Managed) Audit?

It is an agreement between the Division of Taxation and the taxpayer that allows the taxpayer to play an active role in the examination of records designed to bring the taxpayer into compliance with the tax laws. The taxpayer will prepare the audit work papers with guidance from a revenue agent in the Field Audit section assigned to the case. After acceptance and completion of the audit, the taxpayer will be issued a written statement from the Division of Taxation stating that the specific issues and audit period covered by the agreement are closed to further audit by the Division.

What are the benefits of a Self (Managed) Audit?

A Managed Audit allows the taxpayer to perform the audit at their convenience within a predetermined timeframe. The cooperative method of conducting a physical audit should allow the taxpayer to save time; provide education on the state tax laws; and ensure compliance for the future. The Tax Administrator may not assess a penalty and may waive all or a part of the interest that would otherwise accrue on any amount identified as due in a Managed Audit.

Who is eligible for a Self (Managed) Audit?

An eligible taxpayer is any person who:

- Has a history of tax compliance
- Available to dedicate the amount of time and resources necessary
- Has available records for the Managed Audit review period
- Has ability to pay any expected liability

How do I qualify for a Self (Managed) Audit?

The Tax Administrator may, in a written agreement with a taxpayer, authorize a taxpayer to conduct a Managed Audit. The agreement shall specify the period to be audited and the procedure to be followed, and shall be signed by an authorized representative of the Tax Administrator and the taxpayer.

What is the Self (Managed) Audit process?

A Managed Audit is a review and analysis of a taxpayer's business records and other information to determine the correct amount of tax. Business records shall include invoices, checks, accounting records and other documents used in the normal course of business. A Managed Audit may include, but is not required to include, the following areas of liability including tax on:

- Sales of one or more types of taxable items
- Purchases of assets
- Purchases of supply and expense items
- Purchases under a Direct Pay Permit

The Tax Administrator's authorized representative may examine records and perform reviews that he determines are necessary to verify the results before the Managed Audit is finalized. The Managed Audit does not apply to any tax fee collected by the taxpayer, which was not remitted to the state.

What are Self (Managed) Audit common issues?

During the course of a Self-Audit, some common issues and questions arise from taxpayers. Here are some of the more common questions and issues:

- Didn't know much about Use tax. [Pamphlet on website](#)
- Why is it my responsibility to pay use tax? Shouldn't the vendor charge me sales tax? [RIGL 44-18-21](#)
- What purchases are subject to use tax for my specific industry?
- When can I take credit for sales tax paid to another state? [SU Reg 87-29](#)
- Is freight taxable? [SU Reg 07-33](#)
- What is computer software and what charges related to the sale of software are subject to use tax? [SU Reg 11-25](#)
- Once the audit is completed, how do I comply in the future? [T-205](#)

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1. Collections Update -
 - Staff Changes
 - Phone Update – (401) 574-8941
 - Dedicated email – tax.collections@tax.ri.gov

2. Letter of Good Standing (LOGS) -
 - Newspaper Article
 - Status

3. Offer in Compromise

4. Payment Agreements –
 - STAARS Update

5. Questions -

By Harry W. Kenworthy

Print Page

December 31, 2015 2:01AM

Harry W. Kenworthy: How R.I. is nightmarish for businesses

I am a resident of Connecticut with a second home in Narragansett for the last 19 years. My business is lean government consulting, and it is registered with the Connecticut secretary of state as an SBE (small business enterprise). My firm has clients in 21 states.

My problem with Rhode Island: monetary fees for never doing business in the state. The sequence of events:

June 24, 2013: upon bidding for RFP #7468369, Lean Process Services, my firm was told we needed to be registered with the Rhode Island secretary of state's office as a foreign entity (since our business was registered in Connecticut). I paid the \$150 fee on June 26, 2013.

Our bid was not accepted, so I saw no need to do anything more with the state, as was the case, in our experience, with other states.

Aug. 18, 2014: We received a "reminder" letter from the secretary of state that our 2014 annual report was due along with a filing fee of \$50 (unbeknownst to me). Since we had no business in Rhode Island, I contacted the secretary of state's office. It said I needed a letter of good standing (LOGS) from the Rhode Island Division of Taxation to "cease" business with the state. I had never been previously informed of this requirement, or the need for the annual fees.

Oct. 27, 2014: We paid \$52.50 to the secretary of state. I also paid an additional \$50 to the Division of Taxation, allowing us to cease doing business (non-business, as was the case) in Rhode Island. I was told to fill out the LOGS to withdraw/cancel our foreign entity status.

Dec. 8, 2014: We received a letter from the Division of Taxation stating that we owed taxes for 2013 and 2014 at \$500 per year, even though we had not done business in Rhode Island. A state employee replied to my phone protest: "The secretary of state should make vendors aware of these obligations up front, which they don't do. This isn't the first time we've heard this complaint."

Dec. 22, 2014: We filed a letter of protest but still paid the \$1,000 total for two years of taxes for no business. We had now paid a total of \$150 (initial filing fee), \$52.50 (2014 fee), \$50 for a letter of good standing, and \$1,000 for taxes — a total of \$1,252.50. Beyond the initial filing fee, everything had come as a surprise to us.

Jan. 14: We received a letter of good standing — canceling our business in Rhode Island (or so I thought).

September: We received a letter from the secretary of state saying we owed \$50 for our 2015 annual report filing. I contacted the office stating I had already filed and received a LOGS dated Jan. 14, and was no longer doing "business" in Rhode Island. I asked the secretary of state if we could just have the Division of Taxation send the LOGS to the secretary of state's office. It required that I obtain the LOGS and send this to the secretary of state.

Nov. 4: We sent a letter to the secretary of state with a copy of the LOGS we received in January with our last paragraph:

"Given that we are no longer doing any business with the State of Rhode Island, the SOS 2015 Annual Report is not required. Please correct your records accordingly so we don't continue to receive future notices from the Rhode Island SOS's office."

Nov. 10: We received the secretary of state's letter titled "Return of Foreign Limited Liability Company Certificate of Cancellation," indicating that in order to cease doing business with Rhode Island (after 29 months with no business), we had to still pay the \$50 2015 filing fee by Dec. 1, or the late filing fee would be \$75! Also, since the January 2015 LOGS was "too old" I was required to pay another \$75 fee to cancel our secretary of state certificate, along with needing a new LOGS from taxation.

Nov. 17: We called the Taxation Division to receive an updated LOGS to meet the secretary of state's requirements and were told we needed a new LOGS, which would cost another \$500, plus re-filing fees! After speaking with a supervisor, we were told we didn't have to refile for a new LOGS. However, because this had dragged on through 2015 (all unbeknownst to us!), we were now required by statute to pay another \$500 tax fee for 2015! After we asked the Rhode Island Commerce Corporation to intervene, the additional \$500 fee was waived.

Recently, we made two payments to the secretary of state's office totaling \$150 and received official notification that we were finally out of Rhode Island. Our final bill was \$1,402.50 for no business in Rhode Island.

Rhode Island has essentially no communication between the secretary of state's office and the Division of Taxation to inform new businesses of their cost/fee obligations or time frames needed to comply with the state to do business. Both agencies acknowledge this is a problem that has caused many other businesses to have the same issues and frustrations.

Is this how Rhode Island is "open for business"?

Harry W. Kenworthy is principal and manager of Quality and Productivity Improvement Center, in Marlborough, Conn.

Form LOGS

Request for a Letter of Good Standing



13180188880101

REQUEST FOR LETTER OF GOOD STANDING

A \$50.00 FEE MUST BE SUBMITTED BEFORE REQUEST MAY BE PROCESSED
(Make check payable to the RI Division of Taxation)

Contact Name at Business:	
Name of Business:	
Address of Business:	
City, State & Zip Code:	

Federal Identification Number: Your Federal ID is the number issued to you by the IRS. If you do not have a Federal ID, leave this line blank.	
Secretary of State Identification Number: Your Secretary of State ID is the number issued to you by the RI Secretary of State Office. If you do not know what your Secretary of State ID is please contact the Secretary of State at (401) 222-3040 or www.sos.ri.gov/business/	
Fiscal Year End (If not a calendar year end) enter month and day (MM/DD) :	

Entity Type:

- Corporation
 Sub Chapter S Corporation *
 Non Profit Corporation
 Partnership *
 Limited Partnership *
 Limited Liability Partnership *
 Limited Liability Company *
 Single Member LLC (Disregarded Entity) *
 Sole Owner *

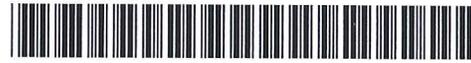
*** Names and Social Security Numbers for all Shareholders or Members must be provided. (Complete Schedule A on page 3).**

CHECK HERE IF THE BUSINESS HAS A LIQUOR LICENSE

Please indicate the reason you are requesting a Letter of Good Standing. You must check one of the reasons in the five sections listed below. Failure to include all requirements and payments for the reason will delay the processing of your request. If you are uncertain of any taxes owed, we will send you a detailed list of all outstanding returns and liabilities once the application is filed.

Form LOGS

Request for a Letter of Good Standing



13180188880104

SECTION VI – Withdrawal/Cancellation of Foreign Entities

- Withdrawal due to merger in State of Incorporation (Corporations only)
- Withdrawal of corporation’s right to do business in Rhode Island through office of Rhode Island Secretary of State (Corporations only)
- Cancellation of entity’s right to do business in Rhode Island through office of Rhode Island Secretary of State (LLCs and LPs only)

Requirements:

1. All tax returns administered by the tax division that are past due must accompany this request.
2. All the tax, interest and penalty balances must be paid.
3. Final RI Tax Return through date of request for withdrawal.
4. Copy of Federal Tax Return.
5. Any liability reflected on this final return must be paid.

SCHEDULE A

List the name, identification numbers and percent of ownership for all Shareholders or Members of all Pass-Through Entities (Subchapter S Corporations, LLC’s and Partnerships).

- If Shareholder or Member is an individual, then enter the Name(s), Social Security Number(s), their percent of ownership and indicate if they are a nonresident in the space listed below.
- If the Shareholder or Member of the Pass-Through Entity is another Pass-Through Entity, then enter the name and Federal Identification Number and attach a schedule of their Shareholders or Members.

Name	Social Security or Federal ID Number	Percent of Ownership	Check if Nonresident
			<input type="checkbox"/>

Attach additional schedule(s) if more space is needed.

SCHEDULE B (CAPITAL STOCK TRANSFERS ONLY)

List the name, identification numbers and percent of ownership for all Shareholders or Members of all Pass-Through Entities after transfer of stock. (See instructions for Schedule A above)

Name	Social Security or Federal ID Number	Percent of Ownership	Check if Nonresident
			<input type="checkbox"/>

Attach additional schedule(s) if more space is needed.

State of Rhode Island and Providence Plantations
Form RI-656
Offer in Compromise



14104399990101

Taxpayer name(s)		Social security/federal identification number	
Taxpayer name(s)		Social security/federal identification number	
Address		Social security/federal identification number	
City, town or post office		State	ZIP code

Form RI 433 (A) or (B) must accompany this offer or be filed within ten (10) days from date of application.

I/We (includes all types of taxpayers) submit this offer to compromise the tax liabilities plus any interest, penalties, and additional amounts required by law (tax liability) for the tax type and period checked below:

Please mark "X" for the correct description and fill in the correct tax period(s).

Income Tax for the year(s) 19__, 19__, 19__, 19__, 20__, 20__, 20__, 20__

Trust fund taxes: Sales tax, Withholding tax, etc., (circle appropriate tax) as a responsible person of _____ for failure to pay taxes for the following periods ending:

(Business Name)

____/____/____, ____/____/____, ____/____/____, ____/____/____, ____/____/____, ____/____/____,
____/____/____, ____/____/____

Withholding, sales, corporation, etc., [circle appropriate tax (es)] for the periods ending:

____/____/____, ____/____/____, ____/____/____, ____/____/____, ____/____/____, ____/____/____,
____/____/____, ____/____/____

Other (be specific) _____

I/We offer to pay \$ _____ and make full payment within thirty (30) days from the date of notification that the offer is accepted.

Have you submitted an offer in compromise with the Internal Revenue Service within the past twenty-four (24) months? YES NO

I/We submit this offer for the reason below: (attach additional page if necessary)



By submitting this offer I/We understand and agree to the following terms and conditions:

- a. I/We voluntarily submit all payments made on this offer.
- b. The Division of Taxation will apply payments made under the terms of this offer in the best interest of the state.
- c. If the Division of Taxation rejects the offer or I/We withdraw the offer, the Division of Taxation will return any amount paid with the offer. If I/We agree in writing, the Division will apply the amount paid with the offer to the amount owed. If I/We agree to apply the payment, the date the offer is rejected or withdrawn will be considered the date of payment. I/We understand that the Division of Taxation will not pay interest on any amount I/We submit with the offer.
- d. The Division of Taxation will keep all payments and credits made, received, or applied to the amount being compromised before this offer was submitted. The Division of Taxation will also keep any payments made under the terms of an installment agreement while this offer is pending.
- e. I/We understand that I/We remain responsible for the full amount of the tax liability unless and until the Division of Taxation accepts the offer in writing and I/We have met all the terms and conditions of the offer.
- f. Once the Division of Taxation accepts the offer in writing, I/We waive the right to contest, in court or otherwise, the amount of the tax liability.
- g. If I/We fail to meet any of the terms and conditions of the offer, the offer is in default and the Division of Taxation may:
 - i. Immediately file suit or levy to collect the entire unpaid balance of the offer, without further notice of any kind;
 - ii. Immediately file suit or levy to collect the original amount of the tax liability without further notice of any kind.

If I/We fail to comply with all provisions of state law relating to filing my/our return and paying my/our required taxes for five (5) years from the date the Division of Taxation accepts the offer, the tax division may treat the offer as defaulted and reinstate the unpaid balance. The Division of Taxation will continue to add interest, as required by law, on the amount the Division of Taxation determines is due after default. The Division of Taxation will add interest from the date the offer is defaulted until I/We completely satisfy the amount owed.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Taxpayer signature	Date	Telephone number
Taxpayer signature	Date	Telephone number

The within Offer in Compromise is accepted.	
Tax Administrator	Date

State of Rhode Island and Providence Plantations
Form RI-9465
 Installment Agreement Request



14104488880101

Your name		Social security/federal identification number	
Address		For the tax year	
Address 2			
City, town or post office		State	ZIP code

GENERAL INFORMATION

The Rhode Island Division of Taxation may afford you the opportunity to enter into an installment agreement should you be able to present facts that you are unable to pay the balance in full at this time. Down payment of half of the balance owed will be required.

Approval for such an agreement will be based upon the information that is outlined below and must shall be submitted to this office. All requests for an agreement along with any payments shall be forwarded to:

RHODE ISLAND DIVISION OF TAXATION, COLLECTIONS SECTION
 ONE CAPITOL HILL, STE 10, PROVIDENCE, RI 02908-5812

The information will be reviewed by the Compliance and Collections Section for final approval. Within thirty days of receipt of your proposed agreement, including all required information, you will be notified in writing of the approval or denial.

The agreement will be revoked for failure to meet the agreed upon monthly payment and/or failure to file and pay all future tax returns on a timely basis.

In the absence of an approved agreement or default of such agreement, collection procedures will resume which may result in levy of assets and wages or other appropriate legal action.

Balance owed as of today. (Interest and penalties will continue to accrue until balance is paid in full.)

Proposed Monthly Payment

NOTE: DOWN PAYMENT MUST ACCOMPANY THIS FORM

Please circle the date you choose to make your payment each month: 15th Day 30th Day

Name and address of employer(s):

Bank Name: _____

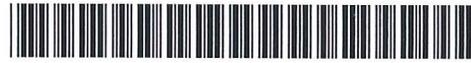
Checking - Account number: _____

Savings - Account number: _____

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of taxpayer	Print name	Date	Telephone number
Signature of spouse (if applicable)	Print name	Date	Telephone number

**The law authorizes the filing of State Tax Liens.
 Failure to pay the total liability in full will result in the filing of a Tax Lien.**



INCOME/EXPENSE STATEMENT

Column A

Column B

MONTHLY NET INCOME	Amount		MONTHLY EXPENSES	Amount
Wages/salaries		1	Rent	
Wages/salaries (spouse)		2	Utilities	
Other income (list sources):		3	Food	
		4	Medical	
		5	Insurance	
		6	Clothing	
		7		
		8	Other (list types):	
		9		
		10		
		11		
		12		
		13		
		14	Enter line 34: Total monthly installment payment	
		15		
		16		
TOTAL MONTHLY INCOME		17	TOTAL MONTHLY EXPENSES	
Column A Total Monthly Income Less Column B Total Monthly Expenses				

BALANCE SHEET

Column A

Column B

Column C

ASSETS	Amount		LIABILITIES	Amount	Monthly Payment
Cash		18	Mortgage		
Checking		19	Auto loans		
Savings		20	Personal loans		
Retirement accounts		21	Federal taxes due		
Investments (Stocks, bonds)		22	State taxes due		
		23	Credit card(s)		
TOTAL CURRENT ASSETS		24			
		25			
Vehicle (Make, Year)		26			
		27			
		28	Other (list):		
		29			
Real estate (address)		30			
		31			
		32			
		33			
TOTAL ASSETS		34	TOTAL LIABILITIES		

Leo R. Lebeuf
Chief Revenue Agent
Personal Income Tax Section

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- | | |
|------------------------------|---|
| 1) General Information | 1) Integrated Tax System Update <ul style="list-style-type: none">○ Shutdown Week○ Portal 2) MEF <ul style="list-style-type: none">○ No 1041. Only 1040 & 1040NR○ Attachments Paper vs MEF 3) Fraud Review and Delays |
| 2) Form Changes | 1) Inflationary Changes-SD, exemptions, phaseout
2) Schedule M
3) Social Security Worksheet
3) Driver's License |
| 3) Legislation Changes | 1) RI Earned Income Tax Credit 2015, 2016, 2017
2) Property Tax Relief \$335
3) Social Security Benefits
4) Retirement Income-2017 |
| 4) Common Preparation Errors | 1) Schedule W <ul style="list-style-type: none">○ Missing Schedule○ Incorrect ID#'s 2) "other payments" |

Table 2: Due dates for certain entities – calendar-year filers

(For tax years beginning after December 31, 2015)

<i>Tax / Entity</i>	<i>Form</i>	<i>Due date</i>	<i>Extended due date</i>
Business Corporation Tax Corporate income tax, RIGL Chapter 44-11	Form RI-1120C	April 15	September 15
Public Service Corporation Tax Public service gross earnings tax, RIGL Chapter 44-13	Form T-72	April 15	September 15
Taxation of Banks Bank excise tax, RIGL Chapter 44-14	Form T-74	April 15	September 15
Taxation of Insurance Companies Insurance gross premiums tax, RIGL Chapter 44-17	Form T-71	April 15	September 15
Subchapter S Corporations Corporate income tax, RIGL § 44-11-2	Form RI-1120S	March 15	September 15
General partnership RIGL Chapter 7-12	Form RI-1065	March 15	September 15
Limited partnership (LP) RIGL § 7-13-69 (filing as pass-through)	Form RI-1065	March 15	September 15
Limited liability partnership (LLP) RIGL § 7-12-60 (filing as pass-through)	Form RI-1065	March 15	September 15
Limited liability company (LLC) RIGL § 7-16-67 (filing as pass-through)	Form RI-1065	March 15	September 15
Single-member LLC (SMLLC) RIGL § 7-16-67 (owned by individual)	Form RI-1065	April 15	October 15
Income tax of trust Fiduciary income tax return, RIGL § 44-30-51	Form RI-1041	April 15	September 30
Withholding of pass-through entity with nonresident partners, members, shareholders RIGL § 44-11-2.2	Form RI-1096PT	March 15	September 15
Composite income tax return on behalf of qualified electing nonresident members RIGL § 44-11-2.2(d)	Form RI-1040C	March 15	September 15

Notes:

- Deadlines shown in table do not take into account impact of weekends and holidays.
- Formulas and deadlines for estimated taxes and annual filing charges have not changed.
- Original and extended due dates for corporate income tax also apply to entities subject to mandatory unitary combined reporting.
- Deadlines for estimated and annual tax payments, and for returns, for surplus lines insurance brokers/licensees have not changed.
- Single-member LLC (SMLLC) uses same due date and extended due date as its owner. This table assumes owner is individual.

Table 3: Due dates for certain entities – June 30 year-end

(For tax years after December 31, 2015)

Tax / Entity	Form	Due date	Extended due date
Business Corporation Tax Corporate income tax, RIGL Chapter 44-11	Form RI-1120C	September 15	April 15
Public Service Corporation Tax Public service gross earnings tax, RIGL Chapter 44-13	Form T-72	September 15	April 15
Taxation of Banks Bank excise tax, RIGL Chapter 44-14	Form T-74	September 15	April 15
Taxation of Insurance Companies Insurance gross premiums tax, RIGL Chapter 44-17	Form T-71	September 15	April 15
Subchapter S Corporations Corporate income tax, RIGL § 44-11-2	Form RI-1120S	September 15	March 15
General partnership RIGL Chapter 7-12	Form RI-1065	September 15	March 15
Limited partnership (LP) RIGL § 7-13-69 (filing as pass-through)	Form RI-1065	September 15	March 15
Limited liability partnership (LLP) RIGL § 7-12-60 (filing as pass-through)	Form RI-1065	September 15	March 15
Limited liability company (LLC) RIGL § 7-16-67 (filing as pass-through)	Form RI-1065	September 15	March 15
Single-member LLC (SMLLC) RIGL § 7-16-67 (owned by C corp)	Form RI-1065	September 15	April 15
Withholding of pass-through entity with nonresident partners, members, shareholders RIGL § 44-11-2.2	Form RI-1096PT	September 15	March 15
Composite income tax return on behalf of qualified electing nonresident members RIGL § 44-11-2.2(d)	Form RI-1040C	September 15	March 15

Notes:

- Deadlines shown in table do not take into account the impact of weekends and holidays.
- Formulas and deadlines for estimated taxes and annual filing charges have not changed.
- Original and extended due dates for corporate income tax also apply to entities subject to mandatory unitary combined reporting.
- Deadlines for estimated and annual tax payments, and for returns, for surplus lines insurance brokers/licensees have not changed.
- Single-member LLC (SMLLC) uses same due date and extended due date as owner. Table assumes owner is C corporation with June 30 fiscal year-end.

RI Earned Income Tax Credit (EITC) Example 1

	<u>2015</u>	<u>2016</u>	<u>2017</u>
RI Tax	\$0.00	\$0.00	\$0.00
Fed EIC	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
RI %	<u>10.00%</u>	<u>12.50%</u>	<u>15.00%</u>
RI EIC	\$ 100.00	\$ 125.00	\$ 150.00

RI Earned Income Tax Credit (EITC) Example 2

	<u>2015</u>	<u>2016</u>	<u>2017</u>
RI Tax	\$ 700.00	\$700.00	\$700.00
Fed EIC	\$5,000.00	\$5,000.00	\$5,000.00
RI %	<u>10.00%</u>	<u>12.50%</u>	<u>15.00%</u>
RI EIC	\$ 500.00	\$625.00	\$750.00

State of Rhode Island and Providence Plantations
2016 Form RI-1040H
 Rhode Island Property Tax Relief Claim



16100299990101

Your first name	MI	Last name	Suffix	Deceased? Yes <input type="checkbox"/>	Your social security number
Spouse's first name	MI	Last name	Suffix	Deceased? Yes <input type="checkbox"/>	Spouse's social security number
Mailing address				New address? Yes <input type="checkbox"/>	Daytime telephone number
City, town or post office		State	ZIP code		City or town of legal residence
Home Address if using a PO Box or if your Mailing Address is different from Home Address					Email address

PART 1 ELIGIBILITY. IF YOU ANSWER NO TO ANY OF THESE QUESTIONS, YOU ARE NOT ELIGIBLE FOR THIS CREDIT. STOP HERE. DO NOT COMPLETE THE REST OF THIS FORM.

ELIGIBILITY	A	Were you domiciled in Rhode Island for all of 2016?.....	A	YES	<input type="checkbox"/>	<input type="checkbox"/>	NO
	B	In 2016 did you live in a household or rent a dwelling that was subject to property tax?.....	B	YES	<input type="checkbox"/>	<input type="checkbox"/>	NO
	C	Are you current for property taxes or rent due on the homestead for 2016 and all prior years?.....	C	YES	<input type="checkbox"/>	<input type="checkbox"/>	NO
	D	Were you or your spouse 65 years of age or older and/or disabled as of December 31, 2016?.....	D	YES	<input type="checkbox"/>	<input type="checkbox"/>	NO
	E	Was your 2016 total household income from page 2, line 32 \$30,000 or less?.....	E	YES	<input type="checkbox"/>	<input type="checkbox"/>	NO

PART 2 ADDITIONAL INFORMATION - ATTACH A COPY OF YOUR 2016 SOCIAL SECURITY AWARD LETTER OR FORM 1099 TO 1040H FORM

INFO	1a	Enter the total amount of public assistance received by all members of your household.....	1a	
	b	Enter your total household income from page 2, line 32.....	1b	
	c	Enter your date of birth / /	1d	Enter spouse's date of birth / /
	e	Were you or your spouse disabled and receiving Social Security Disability payments during 2016	1e	YES <input type="checkbox"/> NO <input type="checkbox"/>
	f	Indicate the number of persons in your household	1f	
	g	Enter the number of persons from 1f who are dependents under the age of 18.....	1g	

PART 3 TO BE COMPLETED BY HOMEOWNERS ONLY- ATTACH A COPY OF YOUR 2016 PROPERTY TAX BILL TO 1040H FORM

HOME OWNERS	2	Enter the amount of property taxes you paid or will pay for 2016.....	2	
	3	Using your household income from line 1b enter percentage from the computation table located on pg 3	3	%
	4	Multiply amount on line 1b by percentage on line 3.....	4	
	5	Tentative credit. Subtract line 4 from line 2. If line 4 is greater than line 2, enter zero.....	5	
	6	PROPERTY TAX RELIEF. Line 5 or \$335.00, whichever is LESS.....	6	

PART 4 TO BE COMPLETED BY RENTERS ONLY- ATTACH A COPY OF YOUR 2016 LEASE OR 3 RENT RECEIPTS TO 1040H LANDLORD INFORMATION (REQUIRED)

Name:		Address:		Telephone number:	
RENTERS	7	Enter the amount of rent you paid in 2016.....	7		
	8	Multiply the amount on line 7 by twenty (20) percent (0.2000).....	8		
	9	Using your household income from line 1b enter percentage from the computation table located on pg 3	9	%	
	10	Multiply amount on line 1b by percentage on line 9.....	10		
	11	Tentative credit. Subtract line 10 from line 8. If line 10 is greater than line 8, enter zero.....	11		
	12	PROPERTY TAX RELIEF. Line 11 or \$335.00, whichever is LESS.....	12		
CREDIT	13	PROPERTY TAX RELIEF. Line 6 or line 12, whichever applies. Enter here and on Form RI-1040, line 14c.....	13		

State of Rhode Island and Providence Plantations
2016 Form RI-1040
 Resident Individual Income Tax Return



16100199990101

Your first name	MI	Last name	Your social security number
Spouse's name	MI	Last name	Spouse's social security number
Address		Daytime phone number	
City, town or post office	State	ZIP code	City or town of legal residence
Your driver's license number and state		Spouse's driver's license number and state	
If yes, check the box:	Primary deceased? <input type="checkbox"/>	Spouse deceased? <input type="checkbox"/>	New address? <input type="checkbox"/>
	Electoral contribution? <input type="checkbox"/>	Specific party? <input type="checkbox"/>	

Reserved for 2D barcode

x: 4.75 in
 y: 1.3 in
 w: 2.75 in
 h:1.5 in

FILING STATUS Check one

1 Single 2 Married filing jointly 3 Married filing separately 4 Head of household 5 Qualifying widow(er)

INCOME, TAX AND CREDITS	1	2	3	4	5	6	7	8	9a	9b	9c	9d	10a	10b	11	12	13	14a	14b	14c	14d	14e	14f	14g	15a	15b	15c	16	17	18
1 Federal AGI from Federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4.....																														
2 Net modifications to Federal AGI from RI Schedule M, line 3. If no modifications, enter zero on this line.....																														
3 Modified Federal AGI. Combine lines 1 and 2 (add net increases or subtract net decreases).....																														
4 Deductions. RI Standard Deduction (left margin). If line 3 is over \$193,600, see Standard Deduction Worksheet.....																														
5 Subtract line 4 from line 3.....																														
6 Exemptions. Enter federal exemptions in box, multiply by \$3,900 and enter result on line 6. If line 3 is over \$193,600, see Exemption Worksheet.....																														
7 RI TAXABLE INCOME. Subtract line 6 from line 5.....																														
8 RI income tax from Rhode Island Tax Table or Tax Computation Worksheet.....																														
9a RI percentage of allowable Federal credit from page 2, RI Sch I, line 22.....																														
b RI Credit for income taxes paid to other states from page 2, RI Sch II, line 29.....																														
c Other Rhode Island Credits from RI Schedule CR, line 7.....																														
d Total RI credits. Add lines 9a, 9b and 9c.....																														
10a Rhode Island income tax after credits. Subtract line 9d from line 8 (not less than zero).....																														
b Recapture of Prior Year Other Rhode Island Credits from RI Schedule CR, line 10.....																														
11 RI checkoff contributions from page 2, RI Checkoff Schedule, line 37.....																														
12 USE/SALES tax due from page 8, RI Schedule U, line 4 or line 8, whichever applies.....																														
13 TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS. Add lines 10a, 10b, 11 and 12.....																														
PAYMENTS AND PROPERTY TAX RELIEF CREDIT																														
14a RI 2016 income tax withheld from RI Schedule W, line 16.... (Attach all Forms W-2 and 1099 with RI withholding, AND Sch W)																														
b 2016 estimated tax payments and amount applied from 2015 return....																														
c Property tax relief credit from RI-1040H, line 7 or 14. Attach RI-1040H																														
d RI earned income credit from page 2, RI Schedule EIC, line 40.....																														
e RI Residential Lead Paint Credit from RI-6238, line 7. Attach RI-6238.																														
f Other payments.....																														
g TOTAL PAYMENTS AND CREDITS. Add lines 14a, 14b, 14c, 14d, 14e and 14f.....																														
AMOUNT DUE																														
15a AMOUNT DUE. If line 13 is LARGER than line 14g, subtract line 14g from line 13																														
b Check <input checked="" type="checkbox"/> if RI-2210 or RI-2210A is attached and enter underestimating interest due. This amount should be added to line 15a or subtracted from line 16, whichever applies.																														
c TOTAL AMOUNT DUE. Add lines 15a and 15b. Complete RI-1040V and send in with your payment ☹️																														
REFUND																														
16 AMOUNT OVERPAID. If line 14g is LARGER than line 13, subtract line 13 from line 14g. If there is an amount due for underestimating interest on line 15b, subtract line 15b from line 16. 😊																														
17 Amount of overpayment to be refunded.....																														
18 Amount of overpayment to be applied to 2017 estimated tax.....																														



Name	Your social security number

RI SCHEDULE I - ALLOWABLE FEDERAL CREDIT

19 RI income tax from page 1, line 8	19	
20 Credit for child and dependent care expenses from Federal Form 1040, line 49 or Form 1040A, line 31.....	20	
21 Tentative allowable federal credit. Multiply line 20 by 25% (0.2500).....	21	
22 MAXIMUM CREDIT. Line 19 or 21, whichever is SMALLER. Enter here and on page 1, line 9a	22	

RI SCHEDULE II - CREDIT FOR INCOME TAX PAID TO ANOTHER STATE

NOTE: You must attach a signed copy of the state tax return(s) for which you are claiming credit.

23 RI income tax from RI-1040, page 1, line 8 less allowable federal credit from RI-1040, page 2, line 22	23	
24 Income derived from other state. If more than one state, see instructions.....	24	
25 Modified federal AGI from page 1, line 3	25	
26 Divide line 24 by line 25.....	26	
27 Tentative credit. Multiply line 23 by line 26.....	27	
28 Tax due and paid to other state (see specific instructions). Insert abbreviation for name of state paid	28	
29 MAXIMUM TAX CREDIT. Line 23, 27 or 28, whichever is the SMALLEST. Enter here and on page 1, line 9b	29	

RI CHECKOFF CONTRIBUTIONS SCHEDULE

	\$1.00	\$5.00	\$10.00	Other	
30 Drug program account RIGL §44-30-2.4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	30
31 Olympic Contribution RIGL §44-30-2.1 Yes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	31
32 RI Organ Transplant Fund RIGL §44-30-2.5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	32
33 RI Council on the Arts RIGL §42-75.1-1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	33
34 RI Nongame Wildlife Fund RIGL §44-30-2.2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	34
35 Childhood Disease Victim's Fund RIGL §44-30-2.3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	35
36 RI Military Family Relief Fund RIGL §44-30-2.9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	36
37 TOTAL CONTRIBUTIONS. Add lines 30, 31, 32, 33, 34, 35 and 36. Enter here and on RI-1040, page 1, line 11.....					37

RI SCHEDULE EIC - RHODE ISLAND EARNED INCOME CREDIT

38 Federal earned income credit from Federal Form 1040, line 66a; 1040A, line 42a, or 1040EZ, line 8a	38	
39 Rhode Island percentage.....	39	12.5%
40 RI EARNED INCOME CREDIT. Multiply line 38 by line 39. Enter here and on RI-1040, page 1, line 14d	40	

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Spouse's signature	Date	Telephone number
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP code PTIN

May the Division of Taxation contact your preparer? YES

Revised 08/2016

MODIFICATION FOR TAXABLE SOCIAL SECURITY INCOME WORKSHEET

Use this worksheet to determine the amount, if any, of your Social Security modification on Schedule M, line 1u.

STEP 1: Eligibility			
		Age	
1. Enter your date of birth:	3/1/1948	68	
2. Enter your spouse's date of birth, if applicable:	12/15/1953	63	
3. Enter your Federal AGI from RI-1040 or RI-1040NR, line 1:	\$ 97,000		
4. Enter your Filing Status:	Joint		
5. Were either you or your spouse born on or before 01/01/1951?			
		Yes	No
Filing status:			
Single, head of household or married filing separately	\$ 80,000.00		
Married filing jointly or qualifying widow(er)	\$ 100,000.00		
6. Is your Federal AGI on line 3 less than the amount in the Filing Status chart above:			
		Yes	No
If you answered yes to both questions 5 and 6, continue to Step 2.			
Otherwise, STOP, you are not eligible for this modification.			
STEP 2: Modification Amount			
If you AND your spouse were both born on or before 01/01/1951, enter 1.0000 on line 5 and skip lines 1 through 3.			
1. Amount of social security benefits from Federal Form 1040, line 20a:	\$ 40,000.00		
2. Amount of line 1 attributed to the person born on or before 01/01/1951:	\$ 25,000.00		
3. Eligible percentage of social security benefits. Divide line 2 by line 1:	0.6250		
4. Taxable amount of social security from Federal Form 1040, line 20b:	\$ 30,000.00		
5. Eligible percentage, enter the percentage from line 3:	0.6250		
6. Modification Amount: Multiply line 4 by line 5. Enter here and on Schedule M, line 1u.	\$ 18,750.00		

MODIFICATION FOR TAXABLE SOCIAL SECURITY INCOME WORKSHEET

Use this worksheet to determine the amount, if any, of your Social Security modification on Schedule M, line 1u.

STEP 1: Eligibility			
1. Enter your date of birth:	10/21/1928		
2. Enter your spouse's date of birth, if applicable:	11/22/1934		
3. Enter your Federal AGI from RI-1040 or RI-1040NR, line 1:	\$ 90,000		
4. Enter your Filing Status:	Joint		
5. Were either you or your spouse born on or before 01/01/1951?		Yes	No
Filing status:			
Single, head of household or married filing separately	\$ 80,000.00		
Married filing jointly or qualifying widow(er)	\$ 100,000.00		
6. Is your Federal AGI less than the amount in the Filing Status chart above:		Yes	No
If you answered yes to both questions 5 and 6, continue to Step 2.			
Otherwise, STOP, you are not eligible for this modification.			
STEP 2: Modification Amount			
If you AND your spouse were both born on or before 01/01/1951, enter 1.0000 on line 5 and skip lines 1 through 3.			
1. Amount of social security benefits from Federal Form 1040, line 20a:			
2. Amount of line 1 attributed to the person born on or before 01/01/1951:			
3. Eligible percentage of social security benefits. Divide line 2 by line 1:			
4. Taxable amount of social security from Federal Form 1040, line 20b:	\$ 30,000.00		
5. Eligible percentage, enter the percentage from line 3:	1.0000		
6. Modification Amount: Multiply line 4 by line 5. Enter here and on Schedule M, line 1u.	\$ 30,000.00		

MODIFICATION FOR TAXABLE SOCIAL SECURITY INCOME WORKSHEET

Use this worksheet to determine the amount, if any, of your Social Security modification on Schedule M, line 1u.

STEP 1: Eligibility		Age	
1. Enter your date of birth:	6/1/1950	66	
2. Enter your spouse's date of birth, if applicable:			
3. Enter your Federal AGI from RI-1040 or RI-1040NR, line 1:	\$ 74,000		
4. Enter your Filing Status:	Head of Household		
5. Were either you or your spouse born on or before 01/01/1951?		Yes	No
Filing status:			
Single, head of household or married filing separately	\$ 80,000.00		
Married filing jointly or qualifying widow(er)	\$ 100,000.00		
6. Is your Federal AGI on line 3 less than the amount in the Filing Status chart above:		Yes	No
If you answered yes to both questions 5 and 6, continue to Step 2.			
Otherwise, STOP, you are not eligible for this modification.			
STEP 2: Modification Amount			
If you AND your spouse were both born on or before 01/01/1951, enter 1.0000 on line 5 and skip lines 1 through 3.			
1. Amount of social security benefits from Federal Form 1040, line 20a:			
2. Amount of line 1 attributed to the person born on or before 01/01/1951:			
3. Eligible percentage of social security benefits. Divide line 2 by line 1:	1.0000		
4. Taxable amount of social security from Federal Form 1040, line 20b:	\$ 20,000.00		
5. Eligible percentage, enter the percentage from line 3:	1.0000		
6. Modification Amount: Multiply line 4 by line 5. Enter here and on Schedule M, line 1u.	\$ 20,000.00		

Daniel T. Clemence
Chief Tax Processing
Project Oversight & Development Section

Telephone: (401) 574-8732

Fax: (401) 574-8913

E-mail: Daniel.Clemence@tax.ri.gov

- | | |
|--------------------------------|---|
| 1) General Information | 1) Vendor approval process |
| 2) Current forms and schedules | 1) 1040 series
2) 1120 series
3) 1065 series |
| 3) MeF business rules | 1) Missing required fields
2) Approved vendor
3) Duplicate filing
4) Check for valid values in bank account -- NEW |
| 4) Credit Card payments | 1) New vendor allows Personal Income tax payments |

Substitute Form Vendor – Tax Year 2016 Registration Form

- ☞ Effective tax year 2015, all vendors reproducing Rhode Island Division of Taxation tax forms must complete this vendor registration form.
- ☞ Vendors will not be able to submit forms for approval unless they are registered with the Rhode Island Division of Taxation.
- ☞ Your Rhode Island vendor ID number will be the same as your NACTP vendor ID number.
- ☞ If you do not have a NACTP vendor ID number, write “N/A” in the vendor ID box.
- ☞ Multiple NACTP vendor ID numbers cannot be submitted on the same registration form. A separate form must be submitted for each vendor ID.
- ☞ Complete and attach the list of all forms you will be reproducing to your registration form.
- ☞ If you have different contacts for the different tax types, submit a separate registration form for the different contacts along with the list of forms for which they are responsible.
- ☞ Send your completed registration form to Tax.VendorForms@tax.ri.gov . In the subject line of your email put “Vendor Registration Form – Vendor #XXXX”. Replace the “XXXX” with your NACTP vendor ID number.
- ☞ A confirmation email will be sent once registration is complete.

Vendor name:
Product name:
NACTP vendor ID:
Address:
Address:
City, State, ZIP Code:

Contact name:
Telephone number:
Fax number:
Email address:

By submitting this registration form, the vendor acknowledges and agrees to:

- ☞ Reproducing forms according to RI Division of Taxation specifications
- ☞ Submitting forms for approval in a manner prescribed by the RI Division of Taxation prior to distribution
- ☞ If available, support the 2D version of a form
- ☞ Correcting any issues identified in testing and resubmitting forms for approval
- ☞ Providing updates to customers upon notification from the RI Division of Taxation

The Rhode Island Division of Taxation will be reviewing and testing forms to ensure their successful processing. It will be the responsibility of the vendor to review the draft versions and any updates posted by the RI Division of Taxation for content.



Rhode Island Department of Revenue

Division of Taxation

2016 Form List

Please check which forms your software be reproducing. If all of the forms within a section are being reproduced, simply check the box next to the tax series for that section.

Entire **1040/1040NR Series** or check all that apply:

- | | | |
|---|--|-----------------------------------|
| <input type="checkbox"/> 1040 pg 1 | <input type="checkbox"/> Schedule II pg 1 | <input type="checkbox"/> 2210A |
| <input type="checkbox"/> 1040 pg2 | <input type="checkbox"/> Schedule II pg 2 | <input type="checkbox"/> 4868 |
| <input type="checkbox"/> 1040MU | <input type="checkbox"/> Schedule III pg 1 | <input type="checkbox"/> 1040ES |
| <input type="checkbox"/> 1040H | <input type="checkbox"/> Schedule III pg 2 | <input type="checkbox"/> 1040V |
| <input type="checkbox"/> 1040H – stand alone | <input type="checkbox"/> Schedule CR | <input type="checkbox"/> 1040X-R |
| <input type="checkbox"/> RI-6238 – Lead paint | <input type="checkbox"/> Schedule M | <input type="checkbox"/> 1040X-NR |
| <input type="checkbox"/> 1040NR pg 1 | <input type="checkbox"/> Schedule U | <input type="checkbox"/> 1310 |
| <input type="checkbox"/> 1040NR pg2 | <input type="checkbox"/> Schedule W | <input type="checkbox"/> 4506 |
| <input type="checkbox"/> 1040NR-MU | <input type="checkbox"/> 2210 | <input type="checkbox"/> RI-107 |

Note: 2D versions are available for both the 1040 and 1040NR. **These 2D versions must be supported.**

Entire **1041 Series** or check all that apply:

- | | | |
|---|--|---------------------------------|
| <input type="checkbox"/> 1041 pg 1 | <input type="checkbox"/> Schedule M - 1041 | <input type="checkbox"/> 8736 |
| <input type="checkbox"/> 1041 pg2 | <input type="checkbox"/> Schedule W - 1041 | <input type="checkbox"/> 1041ES |
| <input type="checkbox"/> 1041MU | <input type="checkbox"/> 2210 | |
| <input type="checkbox"/> Schedule CR - 1041 | <input type="checkbox"/> 2210A | |

Entire **Corporate Tax Series** or check all that apply:

- | | | |
|--|---|-------------------------------------|
| <input type="checkbox"/> 1120C pg 1 | <input type="checkbox"/> 1120S pg3 | <input type="checkbox"/> CR-PT |
| <input type="checkbox"/> 1120C pg2 | <input type="checkbox"/> Q-Sub Schedule | <input type="checkbox"/> 2220 |
| <input type="checkbox"/> 1120C pg3 | <input type="checkbox"/> Schedule S | <input type="checkbox"/> 7004 |
| <input type="checkbox"/> 1120C pg 4 | <input type="checkbox"/> 1120ES | <input type="checkbox"/> 1120POL |
| <input type="checkbox"/> CRS Schedule | <input type="checkbox"/> 1120V | <input type="checkbox"/> 1120POL-ES |
| <input type="checkbox"/> 1120F | <input type="checkbox"/> 1065 pg 1 | <input type="checkbox"/> 1120POL-V |
| <input type="checkbox"/> Schedule B-CR * | <input type="checkbox"/> 1065 pg 2 | <input type="checkbox"/> BUS-EXT |
| <input type="checkbox"/> 1120S pg 1 | <input type="checkbox"/> 1065 pg 3 | <input type="checkbox"/> K-1 |
| <input type="checkbox"/> 1120S pg2 | <input type="checkbox"/> 1065V | <input type="checkbox"/> QC-APP |

Note: 2D versions are available for the 1120C, 1120S and 1065. **These 2D versions must be supported.**



Rhode Island Department of Revenue

Division of Taxation

2016 Form List – page 2

Entire **Other Business Taxes** Series or check all that apply:

- | | | |
|---------------------------------|----------------------------------|--|
| <input type="checkbox"/> T-71 | <input type="checkbox"/> T-74 | <input type="checkbox"/> BUS-V |
| <input type="checkbox"/> T-71A | <input type="checkbox"/> T-86 | <input type="checkbox"/> SLB-EST |
| <input type="checkbox"/> T-71SP | <input type="checkbox"/> BUS-EST | <input type="checkbox"/> Schedule B-CR * |
| <input type="checkbox"/> T-72 | <input type="checkbox"/> BUS-EXT | |

Entire **Estate Tax Series** or check all that apply:

- | | |
|---|--------------------------------|
| <input type="checkbox"/> 100 – DOD on or after 1/1/2002 | <input type="checkbox"/> 4768 |
| <input type="checkbox"/> 100 – DOD between 1992 and 2001 | <input type="checkbox"/> IT-95 |
| <input type="checkbox"/> 100A – DOD on or after 1/1/2015 | <input type="checkbox"/> T-77 |
| <input type="checkbox"/> 100A – DOD between 2002 and 2015 | <input type="checkbox"/> T-79 |

* If **Schedule B-CR** is being supported, the following credit forms are required to be supported:

- | | | |
|-----------------------------------|----------------------------------|----------------------------------|
| <input type="checkbox"/> RI-2441 | <input type="checkbox"/> RI-2949 | <input type="checkbox"/> RI-5009 |
| <input type="checkbox"/> RI-2874 | <input type="checkbox"/> RI-3468 | <input type="checkbox"/> RI-6324 |
| <input type="checkbox"/> RI-7695E | <input type="checkbox"/> RI-8826 | <input type="checkbox"/> RI-9261 |

Additional OCR scanline specifications

- | | | |
|---------------------------------|---------------------------------|-------------------------------|
| <input type="checkbox"/> STM | <input type="checkbox"/> MBQ | <input type="checkbox"/> WTM |
| <input type="checkbox"/> STQ | <input type="checkbox"/> PWM | <input type="checkbox"/> WTQ |
| <input type="checkbox"/> STREN | <input type="checkbox"/> PWQ | <input type="checkbox"/> WTQM |
| <input type="checkbox"/> CIGREN | <input type="checkbox"/> HOM | <input type="checkbox"/> W3 |
| <input type="checkbox"/> MBM | <input type="checkbox"/> HTDM-W | |

Pass-through and Composite Series

- | | | |
|---------------------------------|------------------------------------|-----------------------------------|
| <input type="checkbox"/> 1096PT | <input type="checkbox"/> 1099PT | <input type="checkbox"/> 4868C |
| <input type="checkbox"/> 1096V | <input type="checkbox"/> 1096PT-ES | <input type="checkbox"/> 2210C |
| <input type="checkbox"/> 4868PT | <input type="checkbox"/> 1040C | <input type="checkbox"/> 1040C-NE |
| <input type="checkbox"/> 2210PT | <input type="checkbox"/> 1040C-V | <input type="checkbox"/> 1040C-ES |

Rhode Island Department of Revenue Division of Taxation

The following agreement must be completed and signed by an authorized representative of each software company before that company's software products will be certified to transmit Rhode Island individual income tax returns for tax year 2016. A separate agreement must be provided for each product.

Company Name	Product Name	Software Developer Code
--------------	--------------	-------------------------

Address	City	State	ZIP Code
---------	------	-------	----------

Primary Contact Name	Phone	Fax
----------------------	-------	-----

FEIN	ETIN	EFIN
------	------	------

Please check all that apply:

1040 1120 1065

By signing this agreement, representative is agreeing to all requirements listed below. The Rhode Island Division of Taxation (Taxation) reserves the right to decertify a software partner and thereby refuse any additional returns from such software partner that does not adhere to these requirements.

I. Important Notice:

- A. The Rhode Island Division of Taxation reserves the right to decertify a software partner and thereby refuse any additional returns from such software partner. Should your product be decertified by Rhode Island, you agree to remove references from all public materials asserting your product's ability to service Rhode Island taxes after 48 hours notice from Rhode Island, and to provide immediate notice to any clients in the process of filing with Rhode Island before ceasing Rhode Island services.
- B. The Rhode Island Division of Taxation reserves the right to send a paper check on any requested refund.

II. Certification Process:

- A. The Rhode Island Division of Taxation is committed to providing efficient and accurate returns processing to all who are required to file a return in Rhode Island. Taxation places high standards on itself, its filers, and its software partners to deliver on Taxation's commitment. All software partners will abide by the following testing timeline. Individual MeF testing will begin on the date the IRS begins accepting MeF tests and conclude 2/15/2017.
- B. Rhode Island Division of Taxation will utilize a narrative based testing regimen for all MeF certifications. The department will provide software partners with the data taxpayers or preparers would need to prepare the returns. The software partner will then use that data to create tax returns that match the department's expected results. Feedback will be provided for the items that are incorrect. However, the department will not provide the answer "key."

III. Software responsibilities:

A. In this section, "tax services provider" is defined as a:

Electronic Return Originator (ERO): An ERO originates the electronic submission of a tax return through IRS or state e-file after the taxpayer authorizes the electronic filing of the return.

Online Filing Provider: An Online Filing Provider allows taxpayers to self-prepare returns by entering return data directly into commercially available software downloaded from an Internet site and prepared off-line, or through an online Internet site, or loaded from physical media onto a desktop computer or mobile device.

Software Developer: An Authorized IRS or state e-file Provider that develops software for the purposes of (a) formatting the electronic portions of returns according to Publication 4164 or state specifications and/or (b) transmitting the electronic portion of returns directly to the IRS or the state. A Software Developer may also sell its software.

Transmitter: An Authorized IRS or state e-file Provider that transmits the electronic portion of a return directly to the IRS or the state. An entity that provides a "bump up" service is also a Transmitter. A bump up service provider increases the transmission rate or line speed of formatted or reformatted information that it is sending to the IRS or the state via a public switched telephone network.

A tax services provider may serve its customers in more than one of these roles.

A tax services provider may use any tax return information provided by a taxpayer, whether in and for the current year or for prior years, for the purpose of identifying a suspicious or potentially fraudulent return from or related to that taxpayer. For these purposes, tax return information means any and all documents or materials provided by the taxpayer or required by the taxing authority that the tax services provider uses in the course of the return preparation and submission.

Tax services providers shall produce analytic compilations of federal and state tax return and submission information that directly relate to the internal management or support of the tax services provider's business, which shall include aggregated data compilations to identify potentially fraudulent behaviors or patterns. The analytic compilation shall employ any tax return information provided by the taxpayer.

Tax services providers shall disclose the compilations of tax information to Rhode Island through IRS secure data transmission on at least a weekly basis and identify by use of federal and state submission IDs any return the preparer believes is potentially fraudulent.

In addition, if a tax services provider has a bona fide belief that a particular individual's activity, discovered by data mining a statistical compilation, violated criminal law, the tax services provider shall disclose that individual's tax return information to the state of Rhode Island Division of Taxation.

IIII. Software release:

Software Partner agrees to withhold advertising Rhode Island's acceptance of software, and will not accept Rhode Island returns, until Rhode Island certification is complete. By signing this document the software partner promises Rhode Island that they will have completed their Self Assessment prior to processing any Rhode Island returns

Signature of Authorized Representative

Title

Print Name

Date

Email Address

Phone Number

**Theriza Iafrate
Chief Revenue Agent
Excise Tax Section**

Telephone: (401) 574-8955

Fax: (401) 574-8914

E-mail: Theriza.Iafrate@tax.ri.gov

1. Sales Tax annual reconciliation.
2. Sale Tax annual reconciliation as it pertains to vacation homes, rooms and other residential dwelling rentals.
3. Business Application and Registration Form – front page as it pertains to vacation homes, rooms and other residential dwelling rentals.
4. Real Estate Conveyance Tax for an acquired real estate company.
5. Exemption of propane used for electricity generation.

State of Rhode Island and Providence Plantations
Form T-204R-Annual - 2015
 Sales and Use Tax Return - Annual Reconciliation

Name			Federal employer identification number		
Address			For the period ending: 12/31/2015		
Address 2			NAICS code		
City, town or post office	State	ZIP code	E-mail address		

SALES AND USE TAX RETURN TO BE FILED BY SELLERS OF TANGIBLE PERSONAL PROPERTY
 If you file a consolidated Sales Tax Return, list all locations by Rhode Island identification number including the 2 digit location number. If there are more than 10 locations, please attach a separate listing. If you have multiple locations, but file individual Sales Tax Returns, you must file a T-204R-Annual for each location.

Have you sold or closed your business?..... Yes If yes, on what date? _____

Before completing lines A through E, complete Schedules A and B on page 2.

A Total Net Taxable Sales for the period Jan - Dec. NOTE: Line A must equal Net Taxable Sales from pg 2, line 5	A		
B 1 Amount of tax. Multiply line A by 7% (.07).....	B1		
2 MOTOR VEHICLE DEALERS ONLY Sales tax collections from non-residents for the period Jan through Dec.....	B2		
3 Total Tax. Add lines B1 & B2.....	B3		
C 1 Total tax remitted for the period January through December.....	C1		
2 Prepaid sales tax on cigarettes for the period January through December.....	C2		
3 ROOM RESELLERS ONLY Sales tax paid to hotels	C3		
4 Credit balance (if any) per line E of the 2014 Annual Reconciliation return - Form T-204R	C4		
5 Sales tax due and paid to another state on items included in Schedule A, line 2....	C5		
6 Total Tax Paid. Add lines C1 through C5.....	C6		
D Line C6 should equal line B3. If line B3 is more than line C6, there is a balance due . Please remit payment to the RI Division of Taxation and send in with this Annual Reconciliation. See instructions for additional information.	D		
E If line C6 is more than line B3, there is a credit due which will be credited to the 2016 sales tax payments. Note: Taxpayer must submit a "Claim for Refund" form with this reconciliation in order to receive a refund	E		

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Authorized officer signature	Print name	Date	Telephone number
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP Code PTIN

May the Division of Taxation contact your preparer? YES

DUE ON OR BEFORE JANUARY 31, 2016

Form T-204R-Annual - 2015

Sales and Use Tax Return - Annual Reconciliation

SCHEDULE A - SALES BY CATEGORY

JAN - JUNE

JULY - DEC

TOTALS

		JAN - JUNE	JULY - DEC	TOTALS
1 a	Pet services.....	1a		
b	Residential dwelling/room rentals.....	1b		
c	Transportation services (taxi, limo, bus, ground)	1c		
d	Clothing.....	1d		
e	Prewritten computer software delivered electronically or by "load and leave".....	1e		
f	Over-the-counter (OTC) drugs and medicines.....	1f		
g	Other sales: All sales not listed on lines 1a through 1f	1g		
h	Gross sales. Add lines 1a through 1g.	1h		
2	USE: Cost of personal property per RIGL 44-18-20....	2		
3	TOTAL . Add lines 1h and 2.	3		
4 a	Food and food ingredients for human consumption....	4a		
b	Resale.....	4b		
c	Interstate.....	4c		
d	Clothing and footwear for general use (\$250 or less)...	4d		
e	Sales of motor vehicles.....	4e		
f	Boats.....	4f		
g	Prescription drugs.....	4g		
h	Exempt 1. Federal and State.....	4h1		
	Organizations 2. Other exempt organizations & non-profits RIGL 44-18-30(5).....	4h2		
i	Heating fuels, electricity and gases.....	4i		
j	Manufacturing (equipment and supplies).....	4j		
k	Airplanes and airplane parts.....	4k		
l	Residential dwelling/room rentals (greater than 30 consecutive days or 1 calendar month).....	4l		
m	Other (Deductions not separately listed above): Specify.....	4m		
n	Total Deductions. Add lines 4a through 4m.	4n		
5	Net Taxable Sales. Subtract line 4n from line 3. Carry to page 1, line A.	5		

SCHEDULE B - LEGAL DEDUCTIONS



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
 DEPARTMENT OF REVENUE
 DIVISION OF TAXATION
 ONE CAPITOL HILL
 PROVIDENCE, RI 02908
 WWW.TAX.RI.GOV

2015

ALCOHOLIC BEVERAGES RETURN - ANNUAL RECONCILIATION

SALES AND USE TAX RETURN TO BE FILED BY CLASS A PACKAGE AND LIQUOR STORES

RIGL § 3-10-5

DUE ON OR BEFORE FEBRUARY 1, 2016

Name		Taxpayer ID	
Address			
City, town or post office		State	ZIP Code
Telephone number	E-mail address		NAICS Code

Have you sold or closed your business?..... Yes If yes, on what date? _____

If you file a consolidated Sales Tax Return, list all locations by Rhode Island identification number including the 2 digit location number. If there are more than 15 locations, please attach a separate listing. If you have multiple locations, but file individual Sales Tax Returns, you must file a T-204A-Annual for each location.

Before completing lines A through E, complete Schedules A and B on page 2.

A. Total Net Taxable Sales for the period Jan - Dec (NOTE: Line A must equal Net Taxable Sales from page 2, line 5).....	A.		
B. Amount of tax. Multiply line A by 7% (.07).....	B.		
C. 1. Total tax due remitted for the period January through December.....	C1.		
2. Prepaid sales tax on cigarettes for the period January through December.....	C2.		
3. Credit balance (if any) per line D of the 2014 Annual Reconciliation return - Form T-204A.....	C3.		
4. Sales tax due and paid to another state on items included in Schedule A, line 2.....	C4.		
5. Total Tax Paid. Add lines C1 through C4.....	C5.		
D. Line C5 should equal line B. If line B is more than line C5, there is a balance due . Please remit payment to the Rhode Island Division of Taxation and send in with this Annual Reconciliation. See instructions for additional information.	D.		
E. If line C5 is more than line B, there is a credit due . This amount will be credited to the 2016 sales tax payments. Note: Taxpayer must submit a "Claim for Refund" form with this reconciliation in order to receive a refund of the overpayment	E.		

I hereby certify that I have personal knowledge of the information constituting this return; that all statements contained herein are true, correct, and complete to the best of my knowledge and belief and that this return is made under penalty of perjury.

Name of firm	
Signature of owner, partner or authorized officer	Date
Title of authorized officer or agent signing return	Form T-204A-Annual Rev'd 11/2015

TOTALS

SCHEDULE A

1. Sales by category

a. Wine and spirits sales.....	1a.		
b. Beer and malt beverage sales.....	1b.		
c. Other sales: All sales not listed on line 1a or 1b.....	1c.		
d. Gross sales. Add lines 1a, 1b and 1c.....	1d.		
2. USE: Cost of personal property per RIGL 44-18-20.....	2.		
3. TOTAL. Add lines 1d and 2.....	3.		

SCHEDULE B

4. Legal Deductions - Sales

a. Food and food ingredients for human consumption.....	4a.		
b. Resale.....	4b.		
c. Interstate.....	4c.		
d. Exempt Organizations.....			
1. Federal and State.....	4d1.		
2. Other exempt organizations & non-profits RIGL 44-18-30(5).....	4d2.		
e. Wine and spirits.....	4e.		
f. Other (Deductions not separately listed above).....	4f.		
Specify _____			
g. Total Deductions. Add lines 4a through 4f.....	4g.		
5. Net Taxable Sales. Subtract line 4g from line 3. Carry to page 1, line A	5.		



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
 DEPARTMENT OF REVENUE
 DIVISION OF TAXATION
 ONE CAPITOL HILL
 PROVIDENCE, RI 02908
 WWW.TAX.RI.GOV

2015

WRITERS, COMPOSERS AND ARTISTS - ANNUAL RECONCILIATION

SALES AND USE TAX RETURN TO BE FILED BY WRITERS, COMPOSERS AND ARTISTS
 RIGL § 44-18-30B

DUE ON OR BEFORE FEBRUARY 1, 2016

Name		Taxpayer ID	
Address			
City, town or post office		State	ZIP Code
Telephone number	E-mail address		NAICS Code

Have you sold or closed your business?..... Yes If yes, on what date? _____

If you file a consolidated Sales Tax Return, list all locations by Rhode Island identification number including the 2 digit location number. If there are more than 15 locations, please attach a separate listing. If you have multiple locations, but file individual Sales Tax Returns, you must file a T-204W-Annual for each location.

Before completing lines A through E, complete Schedules A and B on page 2.

A. Total Net Taxable Sales for the period Jan - Dec (NOTE: Line A must equal Net Taxable Sales from page 2, line 5).....	A.		
B. Amount of tax. Multiply line A by 7% (.07).....	B.		
C. 1. Total tax remitted for the period January through December.....	C1.		
2. Credit balance (if any) per line D of the 2014 Annual Reconciliation return - Form T-204W..	C2.		
3. Sales tax due and paid to another state on items included in Schedule A, line 2.....	C3.		
4. Total Tax Paid. Add lines C1 through C3.....	C4.		
D. Line C4 should equal line B. If line B is more than line C4, there is a balance due . Please remit payment to the Rhode Island Division of Taxation and send in with this Annual Reconciliation. See instructions for additional information.	D.		
E. If line C4 is more than line B, there is a credit due . This amount will be credited to the 2016 sales tax payments. Note: Taxpayer must submit a "Claim for Refund" form with this reconciliation in order to receive a refund of the overpayment	E.		

I hereby certify that I have personal knowledge of the information constituting this return; that all statements contained herein are true, correct, and complete to the best of my knowledge and belief and that this return is made under penalty of perjury.

Name of firm		Name of owner, partner or authorized officer - please print	
Signature of owner, partner or authorized officer	Title of owner, partner or authorized officer	Date	
Preparer signature	Preparer name	Date	Preparer telephone number
May the Division of Taxation contact your preparer? YES <input type="checkbox"/>			Form T-204W-Annual Rev'd 11/2015

Name	Taxpayer ID
------	-------------

SCHEDULE A

TOTALS

1. Sales by category

a. Artistic, composed, or written works (one of a kind or limited edition).....	1a.		
b. Other sales: All sales not listed on line 1a.....	1b.		
c. Gross sales. Add lines 1a and 1b.....	1c.		
2. USE: Cost of personal property per RIGL 44-18-20.....	2.		
3. TOTAL. Add lines 1c and 2.....	3.		

SCHEDULE B

4. Legal Deductions - Sales

a. Artistic, composed, or written works (one of a kind or limited edition).....	4a.		
b. Resale.....	4b.		
c. Interstate.....	4c.		
d. Exempt Organizations:			
1. Federal and State.....	4d1.		
2. Other exempt organizations & non-profits RIGL 44-18-30(5).....	4d2.		
e. Other (Deductions not separately listed above). Specify _____	4e.		
f. Total Deductions. Add lines 4a through 4e.....	4f.		
5. Net Taxable Sales. Subtract line 4f from line 3. Carry to page 1, line A.....	5.		

SCHEDULE C

6. a. Artistic exemption number: _____
- b. Type of work(s) sold: _____
- c. Number of work(s) sold:

Month	Number of Works Sold
January	
February	
March	
April	
May	
June	
July	
August	
September	
October	
November	
December	
Total Works Sold	



State of Rhode Island
Division of Taxation
 One Capitol Hill STE 36
 Providence, RI 02908-5829
 WWW.TAX.RI.GOV

FOR OFFICE USE ONLY

PERMIT # _____

BUSINESS APPLICATION and REGISTRATION

Fees and Instructions: Sales permit is renewable at fiscal year ending June 30th		if YES		AND	
Do you have employees working in RI?	<input type="checkbox"/> Yes <input type="checkbox"/> No	None	Include	Complete Sections:	Additional Information
Do you have RI Withholding?	<input type="checkbox"/> Yes <input type="checkbox"/> No	None		A B C D E	
Do you lease employees in RI?	<input type="checkbox"/> Yes <input type="checkbox"/> No	None		A B C E	
Do you make sales at retail?	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$10.00		A B C D E	
(A separate permit & fee is required for each location.)				A B E	
Sales Tax liability greater than \$200 per mo.?	<input type="checkbox"/> Yes <input type="checkbox"/> No	None			If unknown, check NO.
Will you be selling:					
Gasoline -	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$5.00			Fee is for filling station license.
Beverages or food -	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$25.00			Fee is for litter permit. (Renewable on December 31st)
Liquor -	<input type="checkbox"/> Yes <input type="checkbox"/> No	None			License from city or town is required.
Cigarettes/Tobacco/Other Tobacco -	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$25.00			Each cigarette vending machine requires a separate license and fee.
Motor Vehicles -	<input type="checkbox"/> Yes <input type="checkbox"/> No	None			If yes, MV Dealer license # _____ (required).
Motor Vehicles leasing -	<input type="checkbox"/> Yes <input type="checkbox"/> No	None			If yes, MV Lease license # _____ (required).
Rental of room(s)/home(s) -	<input type="checkbox"/> Yes <input type="checkbox"/> No	None			** Type of Rental: <input type="checkbox"/> Residential Dwelling Rental <input type="checkbox"/> Room Rental
Prepaid wireless phone cards -	<input type="checkbox"/> Yes <input type="checkbox"/> No	None			Product? _____
Other -	<input type="checkbox"/> Yes <input type="checkbox"/> No				
Total Fees enclosed _____		** If multiple locations, complete the Multi-Location City/Town Breakdown Page			
Date business will commence in this state? _____		Seasonal operation? _____		Is application for a temporary event? _____	
The following codes can be found on INSTRUCTION SHEET 1.		(months opened)		Date(s) of event? _____	
Location Code # _____		Business Code # _____			

Section A: Type or Print Name, Mailing Address and Tax Identification Number

TYPE OF ENTITY: SOLE OWNER PARTNERSHIP CORPORATION OTHER Please specify: _____

LIMITED LIABILITY COMPANIES: LLC-SOLE PROPRIETOR LLC-PARTNERSHIP LLC-CORPORATION

Name (Employer, Business, Corporation or Owner)	RI Employment Registration # (if assigned)	Business Phone #
Business name (if different from above)	Federal Employer Ident. # (if assigned)	Sales Tax Permit # (if assigned)
Mailing Address No and Street or P.O BOX (include apt. office or unit#, if any)	City or Town	State
		Zip-Code
		State and Date of Incorporation
Actual Rhode Island Location No. and Street (include apt. office or unit #, if any) CANNOT ACCEPT PO BOX #	City or Town	State
		Zip Code
		Is any other license or permit required?
IF MORE THAN (1) LOCATION, PLEASE COMPLETE PART D-2 ON THE BACK OF THIS FORM		Name & Sales Permit # of former owner (if not applicable write N/A)

Provide a name, address and telephone number of person(s) in charge of Sales and Payroll Records.

Name	Street	City	State	Zip Code	Telephone number
------	--------	------	-------	----------	------------------

Section B: Type or Print Name, Social Security Number, Home Address, Title of Owner, each Partner, or each Corporate Officer

Name	Social Security #	Title	Telephone Number
Street Address	City or Town	State	Zip Code
Name	Social Security #	Title	Telephone Number
Street Address	City or Town	State	Zip Code



Rhode Island Department of Revenue

Division of Taxation

IMPORTANT NOTICE

REAL ESTATE CONVEYANCE TAX FOR AN ACQUIRED REAL ESTATE COMPANY

The Rhode Island General Assembly enacted a law effective July 1, 2015 requiring acquired real estate companies to (i) file notice of a potential acquisition of a real estate company at least five (5) days prior to the grant, transfer, assignment, conveyance, or vesting of such an acquisition; and to (ii) pay an appropriate tax for the acquisition of the real estate company. The law amended several subsections of R.I. Gen. Law § 44-25-1 which is part of the current real estate conveyance tax law to require notice of the real estate company acquisition, payment of an appropriate tax, and issuance of a certificate by the Division of Taxation upon payment of the tax for the interest in the acquired real estate company.

KEY TERMS OF THE NEW REQUIREMENT

You must be a “**real estate company**” and an “**acquired real estate company**” in order to be subject to the tax.

- To determine if you are a “**real estate company**” you must be a corporation, limited liability company, partnership, or other legal entity which meets 1 or 2 below:
 1. Is primarily engaged in the business of holding, selling or leasing real estate, where 90% or more of the ownership of said real estate is held by 35 or fewer persons and which company either:
 - (a) derives 60% or more of its annual gross receipts from the ownership or disposition of real estate; or,
 - (b) owns real estate the value of which comprises 90% or more of the value of the entity’s entire tangible asset holdings exclusive of tangible assets which are fairly transferrable and actively traded on an established market.If you meet 1 (a) or 1 (b) above, you are primarily engaged in real estate and are considered a “real estate company.”

OR

 - 2. 90% or more of the ownership interest in such entity is held by 35 or fewer persons and the entity owns as 90% or more of the fair market value of its assets a direct or indirect interest in a real estate company. An indirect ownership interest is an interest in an entity 90% or more of which is held by 35 or fewer persons and the purpose of the entity is the ownership of a real estate company.
- An “**acquired real estate company**” is defined in the law as: a real estate company that has undergone a change in ownership interest if :
 - (i) such change does not affect the continuity of the operations of the company; and
 - (ii) the change, whether alone or together with prior changes has the effect of granting, transferring, assigning or conveying or vesting, transferring directly or indirectly, 50% or more of the total ownership in the company within a period of three (3) years. If you meet (i) and (ii) above, you are considered an acquired real estate company.
- The tax is applicable when there is consideration paid of more than \$100 at a rate of \$2.30 for each \$500 or fractional part of \$500 which is paid for the interest acquired in a real estate company.
- The tax is payable at the time of the making, the execution, delivery, acceptance or presentation for recording of any instrument affecting such transfer, grant, assignment, transfer, conveyance or vesting.
- The tax is imposed upon the grantor, assignor, transferor or person making (giving) the conveyance or vesting.

Instructions and Form CVYT-2 are available at:

http://www.tax.ri.gov/taxforms/sales_excise/real_estate.php

Should you have any questions, please contact the Excise Tax Section at (401) 574-8955.

State of Rhode Island and Providence Plantations
Form CVYT-2
 Acquired Real Estate Company Conveyance Tax Return

Acquired real estate company			Federal employer identification number	
Address			Date of acquisition MM/DD/YYYY	
Address 2				
City, town or post office	State	ZIP code	E-mail address	

Answer the following regarding your corporation, limited liability company, partnership or other legal entity:

Schedule A - Determination of a Real Estate Company

- | | YES | NO |
|--|--------------------------|--------------------------|
| 1 Is primarily engaged in the business of holding, selling or leasing real estate, where 90% or more of the ownership of said real estate is held by 35 or fewer persons and which company either (i) derives 60% or more of its annual gross receipts from the ownership or disposition of real estate or (ii) owns real estate the value of which comprises 90% or more of the value of the entity's entire tangible asset holdings exclusive of tangible assets which are fairly transferable and actively traded on an established market; or | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 90% or more of the ownership interest in such entity is held by 35 or fewer persons and the entity owns as 90% or more of the fair market value of its assets a direct or indirect interest in a real estate company. | <input type="checkbox"/> | <input type="checkbox"/> |

If you answer "YES" to 1 or 2, you meet the definition of a real estate company under R.I. Gen. Laws § 44-25-1. Continue to Schedule B to determine if you meet the definition of an acquired real estate company under R.I. Gen. Laws § 44-25-1.

Schedule B - Determination of an Acquired Real Estate Company

- | | YES | NO |
|---|--------------------------|--------------------------|
| 1 Has the real estate company undergone a change in ownership interest where such change has not affected the continuity of the operation of the company? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 Has the real estate company undergone a change in ownership interest where such change has the effect of granting, transferring, assigning or conveying or vesting, 50% or more of the total ownership in the company within a period of three (3) years? | <input type="checkbox"/> | <input type="checkbox"/> |

If you answer "YES" to 1 and 2, you meet the definition of an acquired real estate company and are subject to the conveyance tax under R.I. Gen. Laws § 44-25-1.

Schedule C - Tax and Remittance Computation

1 Consideration paid for the acquisition of the real estate company. If \$100 or less, enter zero on line 3.....	1		
2 Divide line 1 by \$500.00. Round up to the next whole number.....	2		
3 Conveyance tax due. Multiply line 2 by \$2.30.....	3		

I certify that I meet the definitions of a Real Estate Company, as well as an Acquired Real Estate Company under R.I. Gen. Laws § 44-25.1 Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Authorized officer signature	Print name	Date	Telephone number
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP code
			PTIN

May the Division of Taxation contact your preparer? YES

New 07/2015



INSTRUCTIONS FOR PAYMENT OF REAL ESTATE CONVEYANCE TAX FOR AN ACQUIRED REAL ESTATE COMPANY

1. The grantor, transferor, or person making the conveyance is required to file a written notice at least five (5) days prior to the grant, transfer, assignment or conveyance of such transfer or conveyance. Such notification shall include price, terms and conditions of the acquisition, and location of the assets.
2. The grantor, transferor, or person making the conveyance is required to complete and submit Form CVYT-2 along with a copy of the purchase and sales agreement. These documents must be faxed to the Excise Tax section at (401) 574-8914. Please allow 8 – 10 business days to process the Form CVYT-2.
3. Attorney checks or certified bank checks payable to the Rhode Island Division of Taxation will be accepted as forms of payment. Personal checks will not be accepted.
4. The Division of Taxation reserves the right to request additional information as needed.
5. An **appointment** must be made in order to receive the “Certificate of Payment of Tax”. Prior to the issuance of this certificate, a signed Form CVYT-2 and proper payment of tax must be received. Failure to provide any required information will delay the processing of your request.

If there are any questions, please contact the Rhode Island Division of Taxation’s Excise Tax Section at (401) 574-8955



Rhode Island Department of Revenue

Division of Taxation

July 18, 2016

Notice 2016-04 Motor Fuel Tax

Propane Used for Electricity Generation

SECTION 1: PURPOSE

This statement provides notification of an amendment to the Rhode Island motor fuel tax statutes as it applies to propane used for electricity generation. The amendment took effect July 9, 2016.

SECTION 2: DESCRIPTION

Rhode Island General Laws § 31-36-1(4) defines “fuels” that are subject to the Rhode Island motor fuel tax and lists certain fuels that are not subject to the tax.

Under recently enacted legislation, effective July 9, 2016, propane that is used for the generation of electricity is not subject to the Rhode Island motor fuel tax.

SECTION 3: CITATION

Rhode Island House Bill 8228A, and Rhode Island Senate Bill 2989A, which were approved by the Rhode Island General Assembly in June 2016 and which took effect on July 9, 2016, amending Rhode Island General Laws § 31-36-1.

SECTION 4: CONTACT PERSON

For questions about this notice, contact the Rhode Island Division of Taxation's Excise Tax section, by e-mail at Tax.Excise@tax.ri.gov, by telephone at (401) 574-8955, or by mail to the Rhode Island Division of Taxation, One Capitol Hill, Providence, R.I. 02908.

**Marlen Bautista
Chief Revenue Agent
Corporate Tax Section**

Telephone: (401) 574-8806

Fax: (401) 574-8932

E-mail: Marlen.Bautista@tax.ri.gov

- | | |
|------------------------|--|
| 1) General Information | 1) Integrated Tax System Update <ul style="list-style-type: none">o R3 –Refund, Errors and Billing updates |
| | 2) Affiliated Companies now Combined |
| 2) Legislation Changes | 1) Due Dates |
| | 2) Minimum Tax <ul style="list-style-type: none">o 2016-\$450o 2017-\$400 |
| | 3) Single Sales Apportionment |
| | 4) Combined reporting |
| 3) Form changes | 1) Re-numbering |
| | 2) Schedule CRS & Schedule B-CR |
| 4) Common Errors | 1) Apportionment Factors, Deductions, etc. |
| | 2) Correct Form |

Recent Legislative Changes:

- RIGL 44-11-2: Corporate tax rate change from 9% to 7% for tax years beginning on or after January 1, 2015
- RIGL 44-12-1: Franchise Tax of \$2.50 per \$10,000 of a corporation's authorized stock is now repealed for tax years beginning on or after January 1, 2015
- RIGL 44-11-2: Reduces minimum Corporate tax from \$500 to \$450 for tax years beginning on or after January 1, 2016
- RIGL 44-11-4.1: Combined Reporting filing requirement for C corps considered a part of a combined group engaged in a unitary business; for tax years beginning on or after January 1, 2015
 - o An affiliated group of C corps (consolidated) may elect to be treated as a combined group for RI corporate income tax purposes.
 - o Tracing protocol shall apply for NOLs and RI tax credits
- RIGL 44-11-14: Allocation of income, apportionment ratio for C corps has change from the three-factor formula (sales, payroll and property) to a single factor, sales (total receipts) for tax years beginning on or after January 1, 2015

- RIGL 44-11-14: Sourcing of income for apportionment purposes for C corps has changed from the cost-of-performance method to market-based-sourcing for tax years beginning on or after January 1, 2015
 - Finnegan method used when calculating the sales factor numerator which allocates sales/services to where they are being shipped/received regardless of corporate income tax nexus of the member.
 - As opposed to Joyce method in which sales are thrown back to the state of origin if corporate income tax nexus does not exist for that member
- RIGL 44-64-3: Repeals Outpatient Health Care Facility Surcharge effective July 1, 2015
- RIGL 44-65-3: Repeals Imaging Services Surcharge effective July 1, 2015
- Addition of 3 new tax credits:
 - RIGL 44-48.3-1: RI Qualified Jobs Incentive Credit
 - RIGL 42-64.3: Anchor Institution Tax Credit
 - RIGL 42-64-20: Rebuild RI Tax Credit

Table 2: Due dates for certain entities – calendar-year filers

(For tax years beginning after December 31, 2015)

<i>Tax / Entity</i>	<i>Form</i>	<i>Due date</i>	<i>Extended due date</i>
Business Corporation Tax Corporate income tax, RIGL Chapter 44-11	Form RI-1120C	April 15	September 15
Public Service Corporation Tax Public service gross earnings tax, RIGL Chapter 44-13	Form T-72	April 15	September 15
Taxation of Banks Bank excise tax, RIGL Chapter 44-14	Form T-74	April 15	September 15
Taxation of Insurance Companies Insurance gross premiums tax, RIGL Chapter 44-17	Form T-71	April 15	September 15
Subchapter S Corporations Corporate income tax, RIGL § 44-11-2	Form RI-1120S	March 15	September 15
General partnership RIGL Chapter 7-12	Form RI-1065	March 15	September 15
Limited partnership (LP) RIGL § 7-13-69 (filing as pass-through)	Form RI-1065	March 15	September 15
Limited liability partnership (LLP) RIGL § 7-12-60 (filing as pass-through)	Form RI-1065	March 15	September 15
Limited liability company (LLC) RIGL § 7-16-67 (filing as pass-through)	Form RI-1065	March 15	September 15
Single-member LLC (SMLLC) RIGL § 7-16-67 (owned by individual)	Form RI-1065	April 15	October 15
Income tax of trust Fiduciary income tax return, RIGL § 44-30-51	Form RI-1041	April 15	September 30
Withholding of pass-through entity with nonresident partners, members, shareholders RIGL § 44-11-2.2	Form RI-1096PT	March 15	September 15
Composite income tax return on behalf of qualified electing nonresident members RIGL § 44-11-2.2(d)	Form RI-1040C	March 15	September 15

Notes:

- Deadlines shown in table do not take into account impact of weekends and holidays.
- Formulas and deadlines for estimated taxes and annual filing charges have not changed.
- Original and extended due dates for corporate income tax also apply to entities subject to mandatory unitary combined reporting.
- Deadlines for estimated and annual tax payments, and for returns, for surplus lines insurance brokers/licensees have not changed.
- Single-member LLC (SMLLC) uses same due date and extended due date as its owner. This table assumes owner is individual.

Table 3: Due dates for certain entities – June 30 year-end

(For tax years after December 31, 2015)

<i>Tax / Entity</i>	<i>Form</i>	<i>Due date</i>	<i>Extended due date</i>
Business Corporation Tax Corporate income tax, RIGL Chapter 44-11	Form RI-1120C	September 15	April 15
Public Service Corporation Tax Public service gross earnings tax, RIGL Chapter 44-13	Form T-72	September 15	April 15
Taxation of Banks Bank excise tax, RIGL Chapter 44-14	Form T-74	September 15	April 15
Taxation of Insurance Companies Insurance gross premiums tax, RIGL Chapter 44-17	Form T-71	September 15	April 15
Subchapter S Corporations Corporate income tax, RIGL § 44-11-2	Form RI-1120S	September 15	March 15
General partnership RIGL Chapter 7-12	Form RI-1065	September 15	March 15
Limited partnership (LP) RIGL § 7-13-69 (filing as pass-through)	Form RI-1065	September 15	March 15
Limited liability partnership (LLP) RIGL § 7-12-60 (filing as pass-through)	Form RI-1065	September 15	March 15
Limited liability company (LLC) RIGL § 7-16-67 (filing as pass-through)	Form RI-1065	September 15	March 15
Single-member LLC (SMLLC) RIGL § 7-16-67 (owned by C corp)	Form RI-1065	September 15	April 15
Withholding of pass-through entity with nonresident partners, members, shareholders RIGL § 44-11-2.2	Form RI-1096PT	September 15	March 15
Composite income tax return on behalf of qualified electing nonresident members RIGL § 44-11-2.2(d)	Form RI-1040C	September 15	March 15

Notes:

- Deadlines shown in table do not take into account the impact of weekends and holidays.
- Formulas and deadlines for estimated taxes and annual filing charges have not changed.
- Original and extended due dates for corporate income tax also apply to entities subject to mandatory unitary combined reporting.
- Deadlines for estimated and annual tax payments, and for returns, for surplus lines insurance brokers/licensees have not changed.
- Single-member LLC (SMLLC) uses same due date and extended due date as owner. Table assumes owner is C corporation with June 30 fiscal year-end.

State of Rhode Island and Providence Plantations
2016 RI-1120C
 Business Corporation Tax Return



16110199990101

Initial Return: Short Year: ProForma: Final Return:
 Address Change: Amended Return: 1120F:
 Combined Return: If Combined, number of companies included:
 Period end date (MM/DD/YYYY):
 Name:
 FEIN:
 Address 1:
 Address 2:
 City, State, ZIP Code:
 Gross Receipts:
 Depreciable Assets:
 Total Assets:
 Email:
 NAICS Code:
 RI Secretary of State ID number:

Reserved for 2D barcode

x: 4.75 in
 y: 1.3 in
 w: 2.75 in
 h: 2.0 in

Schedule A - Computation of Tax Attach a complete copy of all pages and schedules of the federal return including all K-1's

1	Federal taxable income (see instructions).....	1
2	Total Deductions from page 3, Schedule B, line 1h.....	2
3	Total Additions from page 3, Schedule C, line 1e.....	3
4	Adjusted taxable income. Line 1 less line 2 plus line 3.....	4
5	Rhode Island Apportionment Ratio from Schedule G, line 2. Carry to six (6) decimal places.....	5
6	Apportioned Rhode Island taxable income. Multiply line 4 times line 5.....	6
7	Research and development adjustments (see instructions, attach schedule).....	7
8a	Pollution control and hazardous waste adjustment (see instructions).....	8a
8b	Capital investment deduction (see instructions).....	8b
9	Total adjustments. Add lines 7, 8a and 8b.....	9
10	Rhode Island adjusted taxable income. Subtract line 9 from line 6.....	10
11	Rhode Island income tax. Multiply line 10 times 7% (0.07).....	11
12	Rhode Island Credits from Schedule B-CR 2016 - Business Credit Schedule, line 21.....	12
13	Tax. Subtract line 12 from line 11, but not less than the minimum tax of \$450.00.....	13
14a	Recapture of credits.....	14a
14b	Jobs Growth Tax.....	14b
15	Total tax due. Add lines 13, 14a and 14b.....	15

Check if a Jobs Growth Tax is being reported on line 14b.

Due on or before the 15th day of the 4th month following the close of the taxable year

Mail to RI Division of Taxation - One Capitol Hill - Providence, RI 02908

State of Rhode Island and Providence Plantations
2016 RI-1120C
 Business Corporation Tax Return



16110199990102

Name	Federal employer identification number
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16 Total tax due from page 1, line 15	16	16
17 Payments made on 2016 declaration of estimated tax.....	17	
18 a Other payments.....	18a	
b Rhode Island pass-through withholding. Attach RI-1099PT(s)....	18b	
19 a TOTAL PAYMENTS. Add lines 17, 18a and 18b.....	19a	
b Previously issued refunds (if filing an amended return).....	19b	
c NET PAYMENTS. Subtract line 19b from line 19a.....	19c	
20 Net tax due. Subtract line 19c from line 16.....	20	
21 a Late payment interest.....	21a	
b Late payment penalty.....	21b	
c Underestimating interest.....	21c	
d Late filing penalty.....	21d	
e Total interest and penalty amounts. Add lines 21a, 21b, 21c and 21d.....	21e	
22 Total due with return. Add lines 20 and 21e (Please use Form RI-1120V).....	22	
23 Overpayment. Subtract lines 16 and 21e from line 19c.....	23	
24 Amount of overpayment to be credited to 2017.....	24	
25 Amount of overpayment to be refunded. Subtract line 24 from line 23.....	25	

DRAFT 0910312016

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Authorized officer signature	Print name	Date	Telephone number
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP Code PTIN

May the Division of Taxation contact your preparer? YES



Name	Federal employer identification number
------	--

Schedule B - Deductions to Federal Taxable Income

1 a Net operating loss deduction (see instructions - attach schedule)	1a	
b Special deductions.....	1b	
c Exempt dividends and interest from page 4, Schedule E, line 10.....	1c	
d Foreign dividend gross-up (s78) US 1120, Schedule C, line 15.....	1d	
e Bonus depreciation and Section 179 expense adjustment.....	1e	
f Discharge of business indebtedness claimed as income on Federal return and previously included as RI income under American Recovery and Reinvestment Act of 2009 under RIGL §44-66-1.....	1f	
g Modification for Tax Incentives for Employers under RIGL §44-55-41. Attach Form RI-107	1g	
h TOTAL DEDUCTIONS. Add lines 1a through 1g. Enter here and on RI-1120C, page 1, line 2.....	1h	

Schedule C - Additions to Federal Taxable Income

1 a Interest (see instructions)	1a	
b Rhode Island corporate taxes (see instructions)	1b	
c Bonus depreciation.....	1c	
d Domestic Production Activity addback.....	1d	
e TOTAL ADDITIONS. Add lines 1a through 1d. Enter here and on RI-1120C, page 1, line 3.....	1e	

Schedule D - General Information

1 a Location of principal place of business in Rhode Island.....		
b Location of corporation's books and records.....		
c List states to which you are liable for income or excise taxes for the taxable year.		
d State and date of incorporation		
e President	Treasurer	
2 a Salaries and wages paid or incurred in Rhode Island.....	2a	
b Salaries and wages paid or incurred everywhere.....	2b	
3 a Total RI average net book value of assets.....	3a	
b Total everywhere average net book value of assets.....	3b	

DRAFT 0910312016



Schedule E - Exempt Dividends and Interest

1	Dividends received from shares of stock of any payer liable for RI taxes as outlined in Chapters 11, 13, & 14 (attach schedule)	1	
2	Amount of such dividends included in Special Deductions, Schedule B, line 1b	2	
3	Balance of Exempt Dividends. Line 1 less line 2	3	
Foreign Dividends included on line 13, 14 & 17 Schedule C, US 1120			
4	More than 20% owned _____ X 80%	4	
5	Less than 20% owned _____ X 70%	5	
6	100% owned _____ X 100%	6	
7	Interest on obligations of public service corporations liable for Rhode Island Gross Earnings Tax	7	
8	Interest on certain obligations of the US (attach schedule)	8	
9	Interest on obligations of US possessions and other interest exempt under Rhode Island Law (attach schedule)	9	
10	Total. Add lines 3 through 9. Enter here and on page 3, Schedule B, line 1c	10	

Schedule F - Federal Taxable Income (US 1120, page 1, line 28)

Enter amount for year that ended:	2016	2015	2014	2013	2012

Schedule G - Apportionment

Check if utilizing an alternative allocation/apportionment calculation allowed under 44-11-14.1 through 44-11-14.6

Column A
Rhode Island

Column B
Everywhere

	Rhode Island Sales	Sales Under 44-11-14(a)(2)(i)(B)	Column A Rhode Island	Column B Everywhere
1 a Gross receipts	1a			
b Dividends	1b			
c Interest	1c			
d Rents	1d			
e Royalties	1e			
f Capital gains	1f			
g Ordinary income	1g			
h Other income	1h			
i Income exempt from federal taxation	1i			
j Total. Add lines 1a, 1b, 1c, 1d, 1e, 1f, 1g, 1h and 1i	1j			
2 Ratio in Rhode Island, line 1j, Column A divided by line 1j, Column B. Calculate to six (6) decimal places. Enter here and on page 1, Schedule A, line 5	2			

State of Rhode Island and Providence Plantations
2016 Schedule CRS for RI-1120C
 Combined Reporting Schedule



16113099990101

Designated agent name	Federal Consolidated Election <input type="checkbox"/>	Federal employer identification number -
Member name	NAICS code	Federal employer identification number -

Combined Reporting Schedule

1 Federal taxable income	20 Apportioned RI taxable income. Multiply line 16 by 19.....
Deductions to Federal Taxable Income	21 R & D adjustments.....
2 2016 NOL deduction.....	22 Pollution control/hazard waste adjustment.....
3 NOL carryforward.....	23 Capital investment deduction.....
4 Special deductions.....	24 TOTAL ADJUSTMENTS ADD LINES 21, 22 and 23.....
5 Exempt dividends and interest.....	25 Rhode Island adjusted taxable income Subtract line 24 from line 20.....
6 Foreign dividend gross-up (s78) US 1120, Schedule C, line 15.....	Tax Calculation
7 Bonus depreciation and Section 179 expense adjustment.....	26 Rhode Island tax - 7%. (Line 25 x 0.07)
8 Discharge of business indebtedness claimed as income on Federal return and previously included as RI income under ARRA of 2009 under RIGL §44-66-1.....	27 If nexus, check this box: <input type="checkbox"/>
9 Modification for Tax Incentives for Employers - RIGL §44-55-4.1.	28 If nexus, enter the minimum tax of \$450. Otherwise, enter \$0.....
10 TOTAL DEDUCTIONS. ADD LINES 2 AND 4 THROUGH 9...	29 Greater of line 26 or line 28
Additions to Federal Taxable Income	30 RI Credits used from carryforward of credit generated prior to 1/1/2015.....
11 Interest.....	31 RI Credits being used from credit generated on or after 1/1/2015
12 Rhode Island corporate taxes.....	32 ----- Reserved -----
13 Bonus depreciation.....	33 Recapture of credits.....
14 Domestic Production Activity addback.....	34 Jobs Growth Tax.....
15 TOTAL ADDITIONS. ADD LINES 11 THROUGH 14.....	35 TOTAL TAX.....
Rhode Island Adjusted Taxable Income	36 Total Rhode Island Average Net Book Value.....
16 Adjusted taxable income. Line 1 less line 10 plus line 15.....	37 Total Everywhere Average Net Book Value.....
17 Total Rhode Island Receipts	38 Total Rhode Island Salaries/wages
18 Total Everywhere Receipts.....	39 Total Everywhere Salaries/wages
19 Receipts apportionment ratio. Divide line 17 by line 18	40 If utilizing a special apportionment calculation on line 19, check this box: <input type="checkbox"/>

DRAFT 09/10/2016

State of Rhode Island and Providence Plantations
2016 RI-1120S
 Subchapter S Business Corporation Tax Return



16110399990101

Initial Return: Short Year: ProForma: Final Return:
 Address Change: Amended Return:
 Period end date (MM/DD/YYYY):
 Name:
 FEIN: Q-Sub: # of Q-Subs:
 Address 1:
 Address 2:
 City, State, ZIP Code:
 Gross Receipts:
 Depreciable Assets:
 Total Assets:
 Email:
 NAICS Code:
 RI Secretary of State ID number:

Reserved for 2D barcode

x: 4.75 in
 y: 1.3 in
 w: 2.75 in
 h: 2.0 in

Schedule A - Computation of Tax Attach a complete copy of all pages and schedules of the federal return including K-1's

1	Federal taxable income from Federal Form 1120S, Schedule K, line 18.....		1
2	Total Deductions from page 2, Schedule B, line 1e.....		2
3	Total Additions from page 2, Schedule C, line 1d.....		3
4	Adjusted taxable income. Line 1 less line 2 plus line 3.....		4
5	Rhode Island Apportionment Ratio from Schedule I, line 5.....		5
6	Apportioned Rhode Island taxable income. Multiply line 4 times line 5.....		6
7a	Rhode Island Minimum Tax - \$450.00.....	7a	<input type="checkbox"/> Check if a Jobs Growth Tax is being reported on line 7b.
b	Jobs Growth Tax.....	7b	
8	TOTAL TAX. Add lines 7a and 7b.....		8
9a	Payments made on 2016 declaration of estimated tax.....	9a	
b	Other payments.....	9b	
10	TOTAL PAYMENTS. Add lines 9a and 9b.....		10
11	Net tax due. Subtract line 10 from line 8.....		11
12	(a) Interest _____ (b) Penalty _____ (c) Form 2220 Interest _____.....		12
13	Total due with return. Add lines 11 and 12. Use Form RI-1120V.....		13
14	Overpayment. Subtract lines 8 and 12 from line 10.....		14
15	Amount of overpayment to be credited to 2017 estimated tax.....		15
16	Amount to be refunded. Subtract line 15 from line 14.....		16

Due on or before the 15th day of the 3rd month following the close of the taxable year

Mail to RI Division of Taxation - One Capitol Hill - Providence, RI 02908



Name	Federal employer identification number
------	--

Schedule B - Deductions to Federal Taxable Income

1 a Exempt interest.....	1a	
b Bonus depreciation and Section 179 expense adjustment.....	1b	
c Discharge of business indebtedness claimed as income on Federal return and previously included as RI income under American Recovery and Reinvestment Act of 2009 under RIGL §44-66-1	1c	
d Modification for Tax Incentives for Employers under RIGL §44-55. Attach Form RI-107.....	1d	
e TOTAL DEDUCTIONS. Add lines 1a, 1b, 1c and 1d. Enter here and on page 1, line 2.....	1e	

Schedule C - Additions to Federal Taxable Income

1 a Interest (see instructions)	1a	
b Bonus depreciation adjustment.....	1b	
c Intangible addback.....	1c	
d TOTAL ADDITIONS. Add lines 1a, 1b and 1c. Enter here and on page 1, line 3.....	1d	

Schedule D - Rhode Island Credits

Complete RI Schedule CR-PT, Other RI Credits for RI-1065 and RI-1120S filers, if the entity has credits passing through to its members.

Schedule E - Other Deductions to Federal Taxable Income

1 Elective Deduction for New Research and Development Facilities under RIGL §44-32-1.....	1	
2 Qualifying Investment in a Certified Venture Capital Partnership under RIGL § 44-32-2.....	2	

Schedule F - Final Determination of Net Income by Federal Government

Has the Federal Government changed your taxable income for any prior year which has not yet been reported to The Tax Administrator?..... Yes No
 If yes, complete an amended Form RI-1120S immediately (see instructions) and submit to the Tax Administrator with any remittance that may be due.

Changes made by the Federal Government in the income of any prior year must be reported to the Tax Administrator within 60 days after a final determination.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Authorized officer signature	Print name	Date	Telephone number
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP Code PTIN

May the Division of Taxation contact your preparer? YES



Name _____	Federal employer identification number _____
------------	--

Schedule G - General Information

Location of principal place of business in Rhode Island _____

Location of corporation's books and records _____

List states to which you are liable for income or excise taxes for the taxable year _____

President _____ Treasurer _____

State and date of incorporation _____

Schedule H - Federal Taxable Income (Federal Form 1120S, Schedule K, line 18)

Enter amount for year that ended:	2016	2015	2014	2013	2012
-----------------------------------	------	------	------	------	------

Schedule I - Apportionment

Check if utilizing an alternative allocation apportionment calculation allowed under 44-11-14.1 through 44-11-14.6

AVERAGE NET BOOK VALUE

	Column A Rhode Island	Column B Everywhere
1a Inventory.....	1a	
b Depreciable assets.....	1b	
c Land.....	1c	
d Rent (8 times annual net rental rate).....	1d	
e Total. Add lines 1a, 1b, 1c and 1d.....	1e	
f Ratio in Rhode Island. Line 1e, Column A divided by line 1e, Column B. Calculate to six (6) decimal places.....		1f

RECEIPTS

	Column A Rhode Island	Column B Everywhere
2a Gross receipts.....	2a	
{ Rhode Island Sales.....		
{ Sales Under 44-11-14(a)(2)(i)(B).....		
b Dividends.....	2b	
c Interest.....	2c	
d Rents.....	2d	
e Royalties.....	2e	
f Net capital gains.....	2f	
g Ordinary income.....	2g	
h Other income.....	2h	
i Income exempt from federal taxation.....	2i	
j Total. Add lines 2a, 2b, 2c, 2d, 2e, 2f, 2g, 2h and 2i.....	2j	
k Ratio in Rhode Island. Line 2j, Column A divided by line 2j, Column B. Calculate to six (6) decimal places.....		2k

SALARIES

3a Salaries and wages paid or incurred.....	3a	
b Ratio in Rhode Island. Line 3a, Column A divided by line 3a, Column B. Calculate to six (6) decimal places.....		3b

RATIO

4 Total of Rhode Island ratios shown on lines 1f, 2k and 3b.....	4	
5 Apportionment Ratio. Divide line 4 by the number 3 or the number of ratios used. Enter here and on pg 1, Sch. A, line 5....	5	

State of Rhode Island and Providence Plantations
2016 RI-1065
 Partnership Income Return



16110599990101

Initial Return: Short Year: ProForma: Final Return:
 Address Change: Amended Return:
 Period end date (MM/DD/YYYY):
 Name:
 FEIN: Entity type:
 Address 1:
 Address 2:
 City, State, ZIP Code:
 Gross Receipts:
 Depreciable Assets:
 Total Assets:
 Email:
 NAICS Code:
 RI Secretary of State ID number:

Reserved for 2D barcode

x: 4.75 in
 y: 1.3 in
 w: 2.75 in
 h: 2.0 in

Schedule A - Computation of Tax Attach a complete copy of all pages and schedules of the federal return including all K-1's

1	Federal taxable income		1
2	Total Deductions from page 2, Schedule B, line 1e		2
3	Total Additions from page 2, Schedule C, line 1d		3
4	Adjusted taxable income. Line 1 less line 2 plus line 3.....		4
5	Rhode Island Apportionment Ratio from Schedule I, line 5		5
6	Apportioned Rhode Island taxable income. Multiply line 4 times line 5		6
7a	Rhode Island Annual Fee - \$450.00.....	7a	IMPORTANT: If entity is a general partnership, STOP HERE! No annual fee is due. All others continue to line 7a.
b	Jobs Growth Tax.....	7b	
8	TOTAL TAX. Add lines 7a and 7b.....		8
9a	Payments made on 2016 declaration of estimated tax.....	9a	<input type="checkbox"/> Check if a Jobs Growth Tax is being reported on line 7b.
b	Other payments.....	9b	
10	TOTAL PAYMENTS. Add lines 9a and 9b.....		10
11	Net tax due. Subtract line 10 from line 8.....		11
12	(a) Interest _____ (b) Penalty _____ (c) Form 2220 Interest		12
13	Total due with return. Add lines 11 and 12. Use Form RI-1065V.....		13
14	Overpayment. Subtract lines 8 and 12 from line 10.....		14
15	Amount of overpayment to be credited to 2017 estimated tax.....		15
16	Amount to be refunded. Subtract line 15 from line 14.....		16

Due on or before the 15th day of the 3rd month following the close of the taxable year

Mail to RI Division of Taxation - One Capitol Hill - Providence, RI 02908



Name	Federal employer identification number
------	--

Schedule B - Deductions to Federal Taxable Income

1 a Exempt interest.....	1a		
b Bonus depreciation and Section 179 expense adjustment.....	1b		
c Discharge of business indebtedness claimed as income on Federal return and previously included as RI income under American Recovery and Reinvestment Act of 2009 under RIGL §44-66-1	1c		
d Modification for Tax Incentives for Employers under RIGL §44-55. Attach Form RI-107.....	1d		
e TOTAL DEDUCTIONS. Add lines 1a, 1b, 1c and 1d. Enter here and on page 1, line 2.....	1e		

Schedule C - Additions to Federal Taxable Income

1 a Interest (see instructions)	1a		
b Bonus depreciation adjustment.....	1b		
c Intangible addback.....	1c		
d TOTAL ADDITIONS. Add lines 1a,1b and 1c. Enter here and on page 1, line 3.....	1d		

Schedule D - Rhode Island Credits

Complete RI Schedule CR-PT, Other RI Credits for RI-1065 and RI-1120S filers, if the entity has credits passing through to its members.

Schedule E - Other Deductions to Federal Taxable Income

1 Elective Deduction for New Research and Development Facilities under RIGL §44-32-1.....	1		
2 Qualifying Investment in a Certified Venture Capital Partnership under RIGL § 44-32-2.....	2		

Schedule F - Final Determination of Net Income by Federal Government

Has the Federal Government changed your taxable income for any prior year which has not yet been reported to The Tax Administrator?..... Yes No
 If yes, complete an amended Form RI-1065 immediately (see instructions) and submit to the Tax Administrator with any remittance that may be due.

Changes made by the Federal Government in the income of any prior year must be reported to the Tax Administrator within 60 days after a final determination.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Authorized officer signature	Print name	Date	Telephone number
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP Code PTIN

May the Division of Taxation contact your preparer? YES



Name _____	Federal employer identification number _____
------------	--

Schedule G - General Information

Location of principal place of business in Rhode Island _____

Location of corporation's books and records _____

List states to which you are liable for income or excise taxes for the taxable year _____

President _____ Treasurer _____

State and date of incorporation _____

Schedule H - Federal Taxable Income

Enter amount for year that ended:	2016	2015	2014	2013	2012
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Schedule I - Apportionment

Check if utilizing an alternative allocation apportionment calculation allowed under 44-11-14.1 through 44-11-14.6

AVERAGE NET BOOK VALUE

	Column A Rhode Island	Column B Everywhere
1a Inventory.....	1a	
b Depreciable assets.....	1b	
c Land.....	1c	
d Rent (8 times annual net rental rate).....	1d	
e Total. Add lines 1a, 1b, 1c and 1d.....	1e	
f Ratio in Rhode Island. Line 1e, Column A divided by line 1e, Column B. Calculate to six (6) decimal places.....		1f

RECEIPTS

	Column A Rhode Island	Column B Everywhere
2a Gross receipts.....		
Rhode Island Sales.....		
Sales Under 44-11-14(a)(2)(i)(B).....	2a	
b Dividends.....	2b	
c Interest.....	2c	
d Rents.....	2d	
e Royalties.....	2e	
f Net capital gains.....	2f	
g Ordinary income.....	2g	
h Other income.....	2h	
i Income exempt from federal taxation.....	2i	
j Total. Add lines 2a, 2b, 2c, 2d, 2e, 2f, 2g, 2h and 2i.....	2j	
k Ratio in Rhode Island. Line 2j, Column A divided by line 2j, Column B. Calculate to six (6) decimal places.....		2k

SALARIES

3a Salaries and wages paid or incurred.....	3a	
b Ratio in Rhode Island. Line 3a, Column A divided by line 3a, Column B. Calculate to six (6) decimal places.....		3b

RATIO

4 Total of Rhode Island ratios shown on lines 1f, 2k and 3b.....	4	
5 Apportionment Ratio. Divide line 4 by the number 3 or the number of ratios used. Enter here and on pg 1, Sch. A, line 5.....	5	